KA / BG-GPO/2515/WPP-47/2009-2011



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೪	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೧೯, ೨೦೦೯ (ಫಾಲ್ಗುಣ ೨೮, ಶಕ ವರ್ಷ ೧೯೩೦)	ಸಂಚಿಕೆ ೧೨

ಭಾಗ – ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು, ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು.

ಸಹಕಾರ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಇ 21 ಎಂಆರ್ಇ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ:16ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಕೃಷಿ ಉತ್ಪನ್ನ ಮಾರುಕಟ್ಟೆ (ನಿಯಂತ್ರಣ ಮತ್ತು ಅಭಿವೃದ್ಧಿ) ಅಧಿನಿಯಮ, 1966ರ ಕಲಂ 11(1)(ix)ರಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಕಡೂರು ಕೃಷಿ ಉತ್ಪನ್ನ ಮಾರುಕಟ್ಟೆ ಸಮಿತಿಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಈ ಕೆಳಕಂಡ ಮೂವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ನಾಮನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1	ಶ್ರೀ ಸದಾಶಿವಮೂರ್ತಿ ಬಿನ್ ಭದ್ರಾಜಯ ಚಂದ್ರಶೇಖರಪುರ
2	ಶ್ರೀಮತಿ ಪಾರ್ವತಮ್ಮ ಓಂಕಾರಪ್ಪ ಗುಮ್ಮನಹಳ್ಳಿ ಕಲ್ಕೆರೆ ಪೋಸ್ಟ್ ಕಡೂರು ತಾಲ್ಲೂಕು
3	ಶ್ರೀ ಗಂಗಾಧರ ನಾಯ್ಕ ಬಿನ್ ರಾಮಾ ನಾಯ್ಕ ಗಾಂಧಿನಗರ ಪಂಚನಹಳ್ಳಿ ಕಡೂರು ತಾಲ್ಲೂಕು

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಕೆ. ವಾಸುದೇವಮೂರ್ತಿ

ಪಿ.ಆರ್. 152 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಸಹಕಾರ ಇಲಾಖೆ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಇ 333 ಎಂಆರ್ಇ 2008, ಬೆಂಗಳೂರು, ದಿನಾಂಕ:17ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಕೃಷಿ ಉತ್ಪನ್ನ ಮಾರುಕಟ್ಟೆ (ನಿಯಂತ್ರಣ ಮತ್ತು ಅಭಿವೃದ್ಧಿ) ಅಧಿನಿಯಮ, 1966ರ ಕಲಂ 11(1)(ix)ರಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಮುಧೋಳ ಕೃಷಿ ಉತ್ಪನ್ನ ಮಾರುಕಟ್ಟೆ ಸಮಿತಿಗೆ ಈ ಕೆಳಕಂಡ ಮೂವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ನಾಮನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1	ಶ್ರೀ ವಿವೇಕಾನಂದ ಲಕ್ಷ್ಮಣಗೌಡ ಪಾಟೀಲ ಸಾ:ಜನ್ನೂರು, ತಾ:ಮುಧೋಳ
2	ಶ್ರೀಮತಿ ವಿಜಯಲಕ್ಷ್ಮಿ ಕೇಶವಗೌಡ ದೇಶಪಾಂಡೆ ಸಾ:ಢವಳೇಶ್ವರ ತಾ:ಮುಧೋಳ
3	ಶ್ರೀ ಹುಸನಪ್ಪ ಯಮನಪ್ಪ ಅವರಾದಿ ಸಾ:ಒಂಟಿಗೋಡಿ, ತಾ:ಮುಧೋಳ

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಕೆ. ವಾಸುದೇವಮೂರ್ತಿ

ಪಿ.ಆರ್. 153 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಸಹಕಾರ ಇಲಾಖೆ

ಕನ್ನಡ ಮತ್ತು ಸಂಸ್ಕೃತಿ ಹಾಗೂ ವಾರ್ತಾ ಮತ್ತು ಪ್ರವಾಸೋದ್ಯಮ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಕಸಂವಾಪ್ರ 38 ಪ್ರವಾನಿ 2008, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 2ನೇ ಮಾರ್ಚ್ 2009

ಶ್ರೀ ಸಿರಾಜ್ ಶೇಖ್ ಬಿನ್ ಎಸ್.ಎಂ.ಖಾಸಿಂ, ಮಾಜಿ ಶಾಸಕರು, ಸಂಡೂರು, ಬಳ್ಳಾರಿ ಜಿಲ್ಲೆ ಇವರನ್ನು ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪ್ರವಾಸೋದ್ಯಮ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತದ ಅಧ್ಯಕ್ಷರನ್ನಾಗಿ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ನೇಮಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಎಸ್. ನಾರಾಯಣಪ್ಪ

ಪಿ.ಆರ್. 175 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಕನ್ನಡ ಮತ್ತು ಸಂಸ್ಕೃತಿ ಹಾಗೂ ವಾರ್ತಾ ಮತ್ತು ಪ್ರವಾಸೋದ್ಯಮ ಇಲಾಖೆ.

HOME AND TRANSPORT SECRETARIAT

NOTIFICATION

No. HD 202 PCR 2008, Bangalore, Dated: 28th February , 2009

In exercise of the powers conferred by Section 6 of Delhi Special Police Establishment Act – 1946 (Central Act X of 1897), the Government of Karnataka accords consent for the extension of powers and jurisdiction to the members of the Delhi Special Police Establishment, for the investigation of the criminal case registered vide Dist: Shimoga, Holehonnur (Rural) P.S. C.R. No., 104/08 against Shri C. Surendra Hegde, the then Manager, Pragathi Gramin Bank, Holehonnur Branch, Dist: Shimoga & others u/s. 408, 420 & 468 IPC in relation to or in connection with the said offences, and any other offences committed in the course of the transaction arising out of the same facts in regard to this case, within the whole State of Karnataka.

By Order in the name of the Governor of Karnataka,

P. SHIVARAMA BHAT

P.R. 176 Under Secretary to Government,

Home and Transport Department (Crime)

REVENUE SECRETARIAT

NOTIFICATION

No. RD 108 MUNOMU 2008, Bangalore, Dated: 24th February, 2009

In exercise of the powers conferred by sub section (2) of section 1 of the Karnataka Stamp (Second Amendment) Act, 2007 (Karnataka Act No. 1 of 2008) the Government of Karnataka hereby appoints the 1st day of April 2003 as the date on which the said Act shall be deemed to have come into force.

By Order in the name of the Governor of Karnataka,

T.K. RAMACHANDRA

P.R. 177 Under Secretary to Government,

Revenue Department (Stamps and Registration)

ನಗರಾಭಿವೃದ್ಧಿ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 45 ಗುಅಪ್ರಾ 2008, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 27ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ಕಾಯ್ದೆ 1961ರ ಕಲಂ 4(ಸಿ)ರಲ್ಲಿನ (3) (i) ಮತ್ತು (iv)ರಡಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಈ ಕೆಳಕಂಡವರನ್ನು ಸುರಪುರ ನಗರ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರದ ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಸದಸ್ಯರನ್ನು ಸರ್ಕಾರದ ಇಚ್ಛಾನುಸಾರ ಅಥವಾ 3 ವರ್ಷದ ಅವಧಿಯವರೆಗೆ ಇವುಗಳಲ್ಲಿ ಯಾವುದು ಮೊದಲು ಅಲ್ಲಿಯವರೆಗೆ ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿ ಆದೇಶಿಸಲಾಗಿದೆ.

ಕ್ರ. ಸಂ.	ಹೆಸರು ಮತ್ತು ವಿಳಾಸ	ಪದನಾಮ
1)	ಶ್ರೀ ಮೊಹಮ್ಮದ ಸಲೀಂ ತಂದೆ ಬಡೆಸಾಬ ವರ್ತಿ, ಸಾ:ಕುರೇಷಿಮೊಹಲ್ಲಾ ಸುರಪುರ	ಅಧ್ಯಕ್ಷರು
2)	ಶ್ರೀ ವೀರಭದ್ರಪ್ಪ ತಂದೆ ಹೊನ್ನಪ್ಪ ಕುಂಬಾರ, ಸಾ:ರಂಗಂಪೇಟ	ಸದಸ್ಯರು
3)	ಶ್ರೀಮತಿ ಸರೋಜಿನಿ ಸತ್ಯನಾರಾಯಣ, ಗೂಡೂರ, ಸಾ: ರಂಗಂಪೇಟ.	ಸದಸ್ಯರು
4)	ಶ್ರೀ ಪವನಕುಮಾರ ತಂದೆ ಮೋತಿಲಾಲ ಸೇಠ, ಕೋಡೆಕಲ್ಲ ಸಾ:ಸುರಪುರ	ಸದಸ್ಯರು

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಟಿ. ನಾರಾಯಣಸ್ವಾಮಿ

ಪಿ.ಆರ್. 178 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 54 ಗುಅಪ್ರಾ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 20ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ಕಾಯ್ದೆ 1961ರ ಕಲಂ 4(ಸಿ)ರಲ್ಲಿನ (3) (i) ರಡಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಮಾನ್ವಿ ನಗರ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರದ ಅಧ್ಯಕ್ಷರನ್ನಾಗಿ ಶ್ರೀ ಅಮರೇಶ್ ಹೊಸಮನಿ ಬಿನ್ ಈಶ್ವರಪ್ಪ ಮು॥ ಮಾನ್ವಿ, ರಾಯಚೂರು ಜಿಲ್ಲೆ ಇವರನ್ನು 3 ವರ್ಷದ ಅವಧಿಯವರೆಗೆ ಅಥವಾ ಸರ್ಕಾರದ ಇಚ್ಛಾನುಸಾರ ಇವುಗಳಲ್ಲಿ ಯಾವುದು ಮೊದಲು ಅಲ್ಲಿಯವರೆಗೆ ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿ ಆದೇಶಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಟಿ. ನಾರಾಯಣಸ್ವಾಮಿ

ಪಿ.ಆರ್. 179 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 76 ಮೈಅಪ್ರಾ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 24ನೇ ಫೆಬ್ರವರಿ 2009

ದಕ್ಷಿಣ ಕನ್ನಡ ಜಿಲ್ಲೆ ಮೂಡಬಿದ್ರೆ ಪಟ್ಟಣದ ಸ್ಥಳೀಯ ಯೋಜನಾ ಪ್ರದೇಶಕ್ಕೆ ಕರ್ನಾಟಕ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ಕಾಯ್ದೆ, 1961 ರ ಪ್ರಕರಣ 4(ಸಿ)(1) ಹಾಗೂ 4(ಸಿ)(3)(i)(ii)(iii)(ಎ) ಮತ್ತು (ಬಿ) ಹಾಗೂ (iv) ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಈ ಕೆಳಕಂಡ ಸದಸ್ಯರನ್ನೊಳಗೊಂಡ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರವನ್ನು ರಚಿಸಿ ಆದೇಶಿಸಿದೆ.

1)	ಅಧ್ಯಕ್ಷರು	ಸರ್ಕಾರದಿಂದ ನೇಮಿಸಲಾಗುವುದು
2)	ಸದಸ್ಯ ಕಾರ್ಯದರ್ಶಿ	ನಗರ ಯೋಜನಾ ಸಹಾಯಕ ನಿರ್ದೇಶಕರು, ಮಂಗಳೂರು ಇವರನ್ನು ಸದಸ್ಯ ಕಾರ್ಯದರ್ಶಿಯನ್ನಾಗಿ ನೇಮಿಸಲಾಗಿದೆ.
3)	ಸ್ಥಳೀಯ ಸಂಸ್ಥೆ ಪ್ರತಿನಿಧಿಗಳು	(i) ಮೂಡಬಿದ್ರೆ ಪುರಸಭೆಯ ಚುನಾಯಿತ ಸದಸ್ಯರೊಬ್ಬರು (ii) ಮೂಡಬಿದ್ರೆ ಪುರಸಭೆಯ ಮುಖ್ಯಾಧಿಕಾರಿ/ ಆಡಳಿತಾಧಿಕಾರಿಗಳು
4)	ಮೂರು ಜನ ಇತರೇ ಸದಸ್ಯರು	ಸರ್ಕಾರದಿಂದ ನೇಮಿಸಲ್ಪಡುವ ಅಧಿಕಾರೇತರ ಸದಸ್ಯರು

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಟಿ. ನಾರಾಯಣಸ್ವಾಮಿ

ಪಿ.ಆರ್. 180 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 83 ಬೆಮಪ್ರಾ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 21ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ಕಾಯ್ದೆ 1961ರ ಕಲಂ 4(ಸಿ)ರಲ್ಲಿನ (3)(i) ಮತ್ತು (iv)ರಡಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಈ ಕೆಳಕಂಡವರನ್ನು ಶಿರಸಿ ನಗರ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರದ ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಸದಸ್ಯರನ್ನು ಸರ್ಕಾರದ ಇಚ್ಚಾನುಸಾರ ಅಥವಾ 3 ವರ್ಷದ ಅವಧಿಯವರೆಗೆ ಇವುಗಳಲ್ಲಿ ಯಾವುದು ಮೊದಲು ಅಲ್ಲಿಯವರೆಗೆ ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿ ಆದೇಶಿಸಲಾಗಿದೆ.

ಕ್ರ. ಸಂ.	ಹೆಸರು ಮತ್ತು ವಿಳಾಸ	ಪದನಾಮ
1)	ಶ್ರೀ ರಾಜು ಶೆಟ್ಟಿ, ದೇವಿಕೆರೆ, ಶಿರಸಿ	ಅಧ್ಯಕ್ಷರು
2)	ಶ್ರೀ ಮಹೇಶ್ ನಾಯ್ಕ, ನೆಹರು ನಗರ, ಶಿರಸಿ	ಸದಸ್ಯರು
3)	ಶ್ರೀ ವಿನಾಯಕ ಸಿ. ನಾಯ್ಕ ನೆಹರು ನಗರ, ಶಿರಸಿ	ಸದಸ್ಯರು
4)	ಶ್ರೀಮತಿ ವೀಣಾ ಭಟ್ಟ, ಶಿರಸಿ	ಸದಸ್ಯರು

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಟಿ. ನಾರಾಯಣಸ್ವಾಮಿ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 181

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 149 ಮೈಅಪ್ರಾ 2008, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 24ನೇ ಫೆಬ್ರವರಿ 2009

ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ. ನಅಇ 149 ಮೈಅಪ್ರಾ 2008, ದಿನಾಂಕ: 24.5.08 ಮತ್ತು ತಿದ್ದುಪಡಿ ದಿನಾಂಕ: 7.8.08 ನ್ನು ರದ್ದುಪಡಿಸಿ ಮಡಿಕೇರಿ ಜಿಲ್ಲೆ, ಕುಶಾಲನಗರ ಪಟ್ಟಣದ ಸ್ಥಳೀಯ ಯೋಜನಾ ಪ್ರದೇಶಕ್ಕೆ ಕರ್ನಾಟಕ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ಕಾಯ್ದೆ, 1961 ರ ಕಲಂ 4(ಸಿ)(1) ರನ್ವಯ ಮತ್ತು 4(ಸಿ)(3)(i)(ii)(iii)ರ ಎ ಹಾಗೂ (iv) ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಈ ಕೆಳಕಂಡ ಸದಸ್ಯರನ್ನೊಳಗೊಂಡ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರವನ್ನು ರಚಿಸಿ ಆದೇಶಿಸಿದೆ.

1)	ಅಧ್ಯಕ್ಷರು	ಸರ್ಕಾರದಿಂದ ನೇಮಿಸಲಾಗುವುದು
2)	ಸದಸ್ಯ ಕಾರ್ಯದರ್ಶಿ	ನಗರ ಯೋಜನಾ ಸಹಾಯಕ ನಿರ್ದೇಶಕರು, ಮಡಿಕೇರಿ ಇವರನ್ನು ಸದಸ್ಯ ಕಾರ್ಯದರ್ಶಿಯನ್ನಾಗಿ ನೇಮಿಸಲಾಗಿದೆ.
3)	ಸ್ಥಳೀಯ ಸಂಸ್ಥೆ ಪ್ರತಿನಿಧಿಗಳು	(i) ಕುಶಾಲನಗರ ಪುರಸಭೆಯ ಚುನಾಯಿತ ಸದಸ್ಯರೊಬ್ಬರು (ii) ಕುಶಾಲನಗರ ಪುರಸಭೆಯ ಮುಖ್ಯಾಧಿಕಾರಿ/ ಆಡಳಿತಾಧಿಕಾರಿಗಳು
4)	ಮೂರು ಜನ ಇತರೇ ಸದಸ್ಯರು	ಸರ್ಕಾರದಿಂದ ನೇಮಿಸಲ್ಪಡುವ ಅಧಿಕಾರೇತರ ಸದಸ್ಯರು

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಟಿ. ನಾರಾಯಣಸ್ವಾಮಿ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 182

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 155 ಎಂಎನ್ಐ 2008, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 25ನೇ ಫೆಬ್ರವರಿ 2009

ಸರ್ಕಾರಿ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ನಅಇ 128 ಎಂಎನ್ಐ 2006 ದಿನಾಂಕ: 12.10.2006ರಲ್ಲಿ ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು ಇವರನ್ನು ಬೆಂಗಳೂರು ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ನೇಮಕ ಮಾಡಿದ್ದ ಸದಸ್ಯತ್ವವನ್ನು ರದ್ದುಗೊಳಿಸಿ, ಇವರ ಸ್ಥಾನದಲ್ಲಿ ಶ್ರೀ ಎಸ್.ಎಂ. ಬಸವರಾಜು, ಮುಖ್ಯ ಅಭಿಯಂತರರು (ಕಾಪ್ಲ ಮತ್ತು ತ್ಯಾಜ್ಯ ನೀರು ನಿರ್ವಹಣೆ), ಇವರನ್ನು ಬೆಂಗಳೂರು ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿಯ ಸದಸ್ಯರನ್ನಾಗಿ ಬೆಂಗಳೂರು ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿಯ ಅಧಿನಿಯಮ, 1964ರ ಸೆಕ್ಷನ್ 3(ಬಿ) ರಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರದನ್ವಯ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ನಾಮನಿರ್ದೇಶಿಸಿ ಆದೇಶಿಸಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಎಂ.ಎಸ್. ಪ್ರೇಮಚಂದ್ರ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 183

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್‌ಆರ್ 2008 (A-20), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 11(1)(b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ರಾಮನಗರ ನಗರಸಭೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀ ಸಿ.ಆರ್. ಗೋಪಾಲಕೃಷ್ಣ ಬಿನ್ ರಾಮಪ್ಪ, ರಾಘವೇಂದ್ರ ಮಠ ಬೀದಿ, ರಾಮನಗರ.
2. ಶ್ರೀಮತಿ ವನಮಾಲ ಕೃಷ್ಣಾ ರೆಡ್ಡಿ ಕೋಂ ಕೃಷ್ಣಾ ರೆಡ್ಡಿ, ರಾಘವೇಂದ್ರ ಕಾಲೋನಿ, ರಾಮನಗರ.
3. ಶ್ರೀ ಸೋಮಶೇಖರ (ಮಣಿ) ಬಿನ್ ಚಂದ್ರಪ್ಪ, ಕಾಯಿಸೊಪ್ಪಿನ ಬೀದಿ, ರಾಮನಗರ.
4. ಡಾ: ಕೆ.ಪಿ. ಹೆಗಡೆ, ಪ್ರಗತಿ ಕ್ಲಿನಿಕ್, ಕಾಮಣ್ಣನಗುಡಿ ವೃತ್ತ, ರಾಮನಗರ.
5. ಶ್ರೀ ಪುಟ್ಟರಾಜು ಬಿನ್ ಪುಟ್ಟಯ್ಯ, ಬಾಲಗೇರಿ, ರಾಮನಗರ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 184 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್‌ಆರ್ 2008 (A-27), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 26ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 11(1)(b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ದೊಡ್ಡಬಳ್ಳಾಪುರ ನಗರಸಭೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀ ಡಿ.ಎಂ. ಬಾಲಕೃಷ್ಣ (ಬೋರ್‌ವೆಲು ಬಾಬು) ಬಿನ್ ಡಿ.ಎಂ. ಮುನಿವೆಂಕಟಸ್ವಾಮಿ, ನಂ.2965, ಎಲೆಪೇಟೆ, ದೊಡ್ಡಬಳ್ಳಾಪುರ.
2. ಶ್ರೀ ಎ. ನಂಜಪ್ಪ ಬಿನ್ ಎನ್. ಅಣ್ಣಯ್ಯಪ್ಪ, ರೋಜಿಪುರ, ದೊಡ್ಡಬಳ್ಳಾಪುರ.
3. ಶ್ರೀ ಎಸ್. ರಾಮಕೃಷ್ಣಪ್ಪ ಬಿನ್ ಶಿವರಾಮಯ್ಯ, ನಂ.1111, ಶ್ರೀನಗರ, ಖಾಸ್‌ಬಾಗ್, ದೊಡ್ಡಬಳ್ಳಾಪುರ.
4. ಶ್ರೀ ಡಿ.ಸತ್ಯನಾರಾಯಣಪ್ಪ ಬಿನ್ ದಾಸಮಯ್ಯ, ನಂ.1857, ದೇವರಾಜನಗರ, ದೊಡ್ಡಬಳ್ಳಾಪುರ
5. ಶ್ರೀಮತಿ ನಾಗರತ್ನಮ್ಮ ಕೋಂ ವೆಂಕಟೇಶ್, ನಂ.124, ತೇರಿನ ಬೀದಿ, ದೊಡ್ಡಬಳ್ಳಾಪುರ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 185 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್‌ಆರ್ 2008 (A-26), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 26ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 11(1)(b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ಕೊಳ್ಳೇಗಾಲ ನಗರಸಭೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀ ನಾರಾಯಣಸ್ವಾಮಿ ಬಿನ್ ಲೇ:ಕೃಷ್ಣಪ್ಪ, # 10/244, ಸಂತೇ ಬೀದಿ ಕೊಳ್ಳೇಗಾಲ.
2. ಶ್ರೀ ಎಸ್.ಎಂ.ಪರಮೇಶ್ವರ ಬಿನ್ ಎಸ್. ಮಾದಯ್ಯ, #9/238, ಎಸ್.ಟಿ.ಸ್ಟ್ರೀಟ್, ಕೊಳ್ಳೇಗಾಲ.
3. ಶ್ರೀ ಪುಟ್ಟರಂಗಯ್ಯ ಬಿನ್ ಚನ್ನಮಲ್ಲಯ್ಯ, ಇಂಡಸ್ಟ್ರೀಯಲ್ ಏರಿಯಾ ಕೊಳ್ಳೇಗಾಲ.
4. ಶ್ರೀ ಗಣೇಶ್ ಬಿನ್ ಬಸವಣ್ಣ, #5/238, ಚಿಕ್ಕನಾಯಕರ ಬೀದಿ, ಕೊಳ್ಳೇಗಾಲ.
5. ಶ್ರೀ ಎಸ್. ಮಧುಸೂಧನ್ ಬಿನ್ ಸು.ಶ್ರೀನಿವಾಸ್‌ರಾವ್, 'ಹರಿಪ್ರಿಯ, 9ನೇ ಕ್ರಾಸ್, ಬಸವೇಶ್ವರನಗರ ಕೊಳ್ಳೇಗಾಲ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 186 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್‌ಆರ್ 2008 (B-46), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 26ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 11(1)(b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ಬೀರೂರು ಪುರಸಭೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀ ಮಲ್ಲಣ್ಣ ಬಿನ್ ಕರಿಯಪ್ಪ, ಸರಸ್ವತಿಪುರ, 3ನೇ ಕ್ರಾಸ್, ಬೀರೂರು, ಕಡೂರು ತಾ:
2. ಶ್ರೀಮತಿ ಮೀನಾಕ್ಷಮ್ಮ ಕೋಂ ಹನುಮಂತಪ್ಪ, ಹಾಲಪ್ಪ ಬಡಾವಣೆ, ಬೀರೂರು, ಕಡೂರು ತಾ:
3. ಶ್ರೀ ಪಾಂಡುರಂಗ ರಾವ್ ಕರಿಗಲ್ ಬೀದಿ, ಬೀರೂರು.
4. ಶ್ರೀ ಬಿ. ತಿಪ್ಪೇಶ್ ಬಿನ್ ಪಿ.ಎಂ.ಬಸವರಾಜ, ಶ್ರೀ ವೀರಭದ್ರೇಶ್ವರ ಖಾನಾವಳಿ, ಬೀರೂರು, ಕಡೂರು ತಾ:
5. ಶ್ರೀ ಆರ್. ಬಸವರಾಜ್ ಬಿನ್ ಬಿ.ಹೆಚ್. ರಾಮಣ್ಣ, ಮಾರುತಿ ಎಲೆಕ್ಟ್ರಿಕಲ್ಸ್, ಉಪ್ಪಾರ ಕ್ಯಾಂಪ್, ಬೀರೂರು, ಕಡೂರು ತಾ:

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 187 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್ಆರ್ 2008 (B-48), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 26ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 11(1)(b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ದೇವನಹಳ್ಳಿ ಪುರಸಭೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀ ಎಸ್.ವಿ. ದೇವರಾಜ್ ಬಿನ್ ಲೇ.ಎಸ್. ವೀರಣ್ಣ, ಗಿಡ್ಡಿಬಾಗಿಲು, ದೇವನಹಳ್ಳಿ ಟೌನ್.
2. ಶ್ರೀ ಜಿ.ಪ್ರಕಾಶ ಬಿನ್ ಎನ್. ಗೋಪಾಲಪ್ಪ, ಪಟೇಲ್ ಜಳ್ಳಪ್ಪ ಬೀದಿ, ದೇವನಹಳ್ಳಿ ಟೌನ್.
3. ಶ್ರೀ ಎನ್. ನಾರಾಯಣಸ್ವಾಮಿ ಬಿನ್ ನಂಜುಂಡಪ್ಪ, ಕತ್ತಾಳಿಪುರ, ವಾರ್ಡ 18, ದೇವನಹಳ್ಳಿ ಟೌನ್.
4. ಶ್ರೀ ಪಿ.ಗೋಪಿ ಬಿನ್ ಪೆದ್ದಣ್ಣ, ಮರಳುಬಾಗಿಲು, ದೇವನಹಳ್ಳಿ ಟೌನ್.
5. ಶ್ರೀ ಎಂ.ಮುನಿರಾಜು ಬಿನ್ ಮುನಿಯಪ್ಪ ಹರಿಜನ ಕಾಲೋನಿ, 12ನೇ ವಾರ್ಡ್, ದೇವನಹಳ್ಳಿ ಟೌನ್.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 188 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್ಆರ್ 2008 (B-49), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 26ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 11(1)(b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ವಿಜಯಪುರ ಪುರಸಭೆಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀಮತಿ ಮುನಿರತ್ನಮ್ಮ ಕೋಂ ಕೃಷ್ಣಪ್ಪ, ಅಶೋಕ ನಗರ, 2ನೇ ಕ್ರಾಸ್, ವಿಜಯಪುರ ಟೌನ್, ದೇವನಹಳ್ಳಿ, ತಾ:
2. ಶ್ರೀ ಜಿ.ಕೆ. ರಾಮು (ಭಗವಾನ್) ಬಿನ್ ಗುರುಮೂರ್ತಪ್ಪ, ಗುರುಪ್ಪನಮಠ, ವಿಜಯಪುರ ಟೌನ್ ದೇವನಹಳ್ಳಿ ತಾ:
3. ಶ್ರೀ ಜೆ.ಎಸ್. ನಾಗರಾಜ್ ಬಿನ್ ಜೆ.ಸಿ. ಸುಬ್ಬಣ್ಣ, 2947, ಯಲ್ಲಪ್ಪನ ಗುಡಿ ರಸ್ತೆ, ವಿಜಯಪುರ ಟೌನ್, ದೇವನಹಳ್ಳಿ ತಾ:
4. ಶ್ರೀ ವಿ.ಆರ್. ಗಿರೀಶ್ ಬಿನ್ ರಾಜಶೇಖರ್, 2044, ಯಲ್ಲಪ್ಪನ ಗುಡಿ ರಸ್ತೆ, ವಿಜಯಪುರ ಟೌನ್, ದೇವನಹಳ್ಳಿ, ತಾ:
5. ಶ್ರೀ ಸಾಯಿಪ್ರಸಾದ್ ಬಿನ್ ಮುನಿಯಪ್ಪ, ರೆಡ್ಡಿಪೇಟೆ, ಧರ್ಮರಾಯಸ್ವಾಮಿ ಗುಡಿ ರಸ್ತೆ, ವಿಜಯಪುರ ಟೌನ್, ದೇವನಹಳ್ಳಿ ತಾ:

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 189 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಅಧಿಸೂಚನೆ

ನಂ. ನಅಇ 125 ಎಂಎಲ್ಆರ್ 2008 (C-8), ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 25ನೇ ಫೆಬ್ರವರಿ 2009

ಕರ್ನಾಟಕ ಪುರಸಭೆ ಕಾಯ್ದೆ 1964 ರ ಪ್ರಕರಣ 352(1b)ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಕೆಳಕಂಡವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ಹಿರೇಕೇರೂರು ಪಟ್ಟಣ ಪಂಚಾಯಿತಿಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ಸರ್ಕಾರವು ನಾಮ ನಿರ್ದೇಶನ ಮಾಡಿದೆ.

1. ಶ್ರೀ ಗುರುಶಾಂತಪ್ಪ ಬಸವರಾಜಪ್ಪ, ಯತ್ತಿನಹಳ್ಳಿ, ಬಾಳಂಬೀಡ ಪ್ಲಾಟ್, ಹಿರೇಕೆರೂರು.
2. ಶ್ರೀ ರವಿ ರುದ್ರಪ್ಪ ನಾಯಕರ, ಹಿರೇಕೆರೂರು.
3. ಶ್ರೀ ಮಾಲತೇಶ್ ಭರಮಾಜೆಪ್ಪ ಮಾಂಡ್ರೆ, ಹಿರೇಕೆರೂರು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಿ.ಆರ್. ರವೀಂದ್ರ

ಪಿ.ಆರ್. 190 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

URBAN DEVELOPMENT SECRETARIAT

Notification

No. UDD 116 GEL 2008, Bangalore, Dated : 2nd February 2009

The draft of the following rules further to amend **"The Karnataka Municipalities Accounting and Budgeting Rules 2006"**, which the Government of Karnataka propose to make in exercise of the powers conferred by sub section (4) of section 323 of the Karnataka Municipalities Act 1964 (Karnataka Act 22 of 1964) is hereby published as required by sub section (1) of section 323 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above, will be considered by the State Government. Any objection or suggestion may be addressed to the Principal Secretary to Government, Urban Development Department, 4th Floor, Vikasa Soudha, Dr. B.R. Ambedkar Veedi, Bangalore-560001.

DRAFT RULES

1. **Title and Commencement**:-

   1) These rules may be called the Karnataka Municipalities Accounting and Budgeting (Amendment) Rules 2008.

   2) They shall come in to force from the date of their publication in the official Gazette.

2. **Substitution of rule 7:-** For rule 7 of the Karnataka Municipalities Accounting and Budgeting Rules 2006(hereinafter referred as the said rules), the following shall be substituted namely:-

"7-Rounding Off: All amounts such as taxes, fees, charges etc shall be collected in cash rounded off to the nearest rupee. All bills of contractors, suppliers etc shall also be passed after rounding off to the nearest rupee. However, amounts debited/ credited by bank towards bank charges, interest etc shall be accounted without rounding off the amounts."

3. **Substitution of rule 15:-** For rule 15 of the said rules, the following shall be substituted, namely:-

   "15. Sub-ledger: (1) Sub-ledger is a group of subsidiary accounts, the sum of the balances of which is equal to the balance of control account created in the General Ledger. Sub-ledger may be maintained for any account in the General Ledger identified as a control account, for detailed information, for example, contractors, suppliers etc. The Sub-ledger shall be maintained in the same form as the General Ledger.

   (2) Classified Register of Receipts and Payments: The Accountant shall maintain Classified Register of Receipts and Payments in KMF NO 6, to classify receipts and payments under relevant budget heads for the purpose of budgetary control".

4. **Amendment of rule 19**:- In rule 19 of said rules, in sub rule (2) for clause (a) to (c), the following shall be substituted namely:-

   (a) "In respect of property tax, advertisement tax, leases, licenses, water charges and rent – annually, at the beginning of the year, for the whole year's income;

   (b) In respect of other incomes – as and when they become due for collection.

   (c) In case of subsequent changes in the demand, the changes shall be intimated to the Accountant in KMF 13A".

5. **Amendment of rule 27:-** In rule 27 of said rules, in sub rule (3) for the letters and figures "**KMF 16",** the letters and figures "**KMF 16A",** shall be substituted.

6. **Amendment of rule 36:-** In rule 36 of said rules, in sub rule (3), the word **"half"** shall be omitted.

7. **Amendment of rule 37:-** In rule 37 of said rules,

(i) in sub rule (2), for the words **"shall be prepared"**, the words **"shall be prepared in duplicate"** shall be substituted.

(ii) for sub-rule (4), the following shall be substituted, namely:-

"(4) The Departments or Sections concerned shall examine the bills and if the claims are in order and supported by sanction of the competent authority, such bills in duplicate shall be sent to the Accounts Department along with Payment Order endorsed on the bill itself either on the face of the bill or at any vacant space available on the bill or its reverse page. The Payment Order endorsement shall be in the format as prescribed by the Director from time to time. Necessary certificates prescribed shall be recorded on the Bills by the Officer or Staff in charge of the Department/ Section before sending the bills to the Accounts Department. Full details of the bills, admissibility, deductions and other details shall also be noted in the note sheet of the file."

(iii) in sub rule (5), for the word **"forwarding"**, the words **"verifying and endorsing"** shall be substituted.

(iv) In sub-rule (11), for the words "The Accountant shall retain the payment order as support for the journal and or payment voucher", the words, **"The Accountant shall retain the Original bill with payment order endorsed on it. The duplicate of the bill with payment order endorsed shall be returned to the concerned department or Section."** shall be substituted**.**

8. Amendment of rule 53:- In rule 53 of said rules, for sub rule (3), the following shall be substituted, namely:-

"(3) The Department or section head shall maintain a **"Register of changes in Demand or Adjustments"** in KMF No 27 to record new assessment or revision of tax, fee charges, penalties, Notice fee, warrant fee and Refund and any other adjustments and send its summary in KMF No. 13A to Accounts Department every month for accounting those changes in the books of account. In case there is no change in demand or adjustments in any month, a nil statement in KMF No. 13A shall be given."

9. Amendment of rule 57:- In rule 57 of said rules, for sub rule (2), the following shall be substituted, namely:-

"(2) A suitable adjustment entry shall be passed to the amount accrued as and when property tax is declared and paid or compulsory assessment is done by the Municipality, on the basis of KMF No 13A."

10. Amendment of rule 70:- In rule 70 of said rules, in sub rule (1), for the word **"half yearly"** the word **"yearly"** shall be substituted.

11. Amendment of rule 72:- In rule 72 of said rules,

(i) in sub rule (3) for the words **"Immediately on its utilization in accordance with the conditions of grant"**, the words **"At the end of every month"** shall be substituted.

(ii) for sub- rule (4), the following shall be substituted, namely:-

"(4) "At the end of every month, an amount equivalent to the amount of revenue expenditure, if any, incurred out of any specific grant shall be transferred to income from the specific grant (liability) account".

12. Amendment of rule 106:- In rule 106 of said rules, in sub rule (2), for clause (e), the following shall be substituted, namely:-

A statement of Closing Stock in **KMF 57** shall be prepared from the **Register of stores** by the stores-in-charge as on 31st March of each year, and sent to Accounts Department on or before 7th April of subsequent year, for reconciliation of closing stock as per **Register of Stores and Ledger.**"

13. Amendment of rule 109:- In rule 109 of said rules, for the words "**half year",** the word **"year"** shall be substituted.

14. Amendment of rule 120:- In rule 120 of said rules, in sub-rule (3), after the word **"account"** at the end, the words "**at the end of every month"** shall be inserted, namely:-

15. Amendment of rule 122:- In rule 122 of said rules,

(i) in sub-rule (3):-

(a) after clause (vi) the following shall be inserted, namely:-

"(viA) preparation of monthly statements in form KMF No 74, 75 and 76"

(b) In clause (viii), for the words, **"corresponding account"**, the words "**corresponding control accounts"** shall be substituted.

(c) for clause(ix) the following shall be substituted, namely:-"(ix) Reconciliation and transfer of amount utilised during the month out of earmarked funds, if any, to earmarked (utilised) account"

(d) for clause(x) the following shall be substituted, namely:-

"(x) Reconciliation and transfer of amounts utilised for revenue expenditure during the month out of specific grant, if any, to income;

(e) for clause(xi) the following shall be substituted, namely:-

"(xi) "Reconciliation and transfer of amounts utilised for capital expenditure during the month out of specific grant, if any, to deferred income."

(ii) in sub-rule (4) :-

(a) the word **"half year"** occurring in two places, the word **"Year"** shall respectively be substituted;

(b) After clause (vii), the following shall be inserted, namely:-

(viii) Physical verification and reconciliation of stores;

(ix) Physical verification of fixed assets;

(x) Confirmation of all categories of advances.

(xi)Confirmation from Government and Government agencies on outstanding loans;

(xii) Provision for amounts receivable, in accordance with the provisioning norms in this regard;

(xiii) Annual closing of revenue accounts in ledger, by transfer to Income & Expenditure Account

(c) Sub-rule (5) shall be omitted.

16. Substitution of rule 123:- In rule 123 of the said rules, the following shall be inserted at the end, namely:-

"and same shall be placed before the council for information."

17. Amendment of rule 124:- In rule 124 of the said rules, in sub-rule (3),

for the figures and letters **"30th of the succeeding month"**, the figures and letters **"20th of the succeeding month"** shall be substituted.

18. Amendment of rule 139:- In rule 139 of the said rules, in sub rule (1),

for the word **"prepared",** the word **"adopted"** shall be substituted.

19. Amendment of Schedule –I: - In Schedule I of the said rules,

serial numbers 11,12, 21, 36, 39, 46, 52 and 69 and entries relating thereto shall be omitted.

20. Amendment of Schedule –V: - In Schedule V of the said rules, after serial numbers 1 and entries thereto, the following shall be inserted namely:-

"1A- General Grants – 02

21. Amendment of Schedule –VI: - In Schedule VI of the said rules,

(1) for form No **KMF No.5**, the following shall be substituted, namely:-

KMF NO 5

(Rule 14(2) & 15(1)

LEDGER

________________________ Account (Account Code________________)

FUND____________________________

Dr						Cr					
Date	Voucher No	Particulars	Account Code	Folio	Amount (Rs.)	Date	Voucher No	Particulars	Account Code	Folio	Amount (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12

Prepared by _________
(Accountant)___________________

Checked by_____________________
(Commissioner/Chief Officer/Authorised Person)

Instructions:

1. General Ledger and Sub-ledgers for Contractors, Suppliers etc shall be maintained in this format separately for each fund
2. All entries from Cash book, Bank Book and Journal except Contra entries shall be posted to the respective accounts in the General Ledger, and relevant sub-ledger, if any.
3. The accounts in the General Ledger and sub-ledgers shall be balanced at the end of each month and the balance shall be carried to the next month.

(2) for form No **KMF No.6**, the following shall be substituted, namely:-

KMF No 6
(Rule 15(2))

CLASSIFIED REGISTER OF RECEIPTS / PAYMENTS
For the month of ____________________

RECEIPTS ☐ / PAYMENTS ☐ *(Tick whichever is applicable)*											
Revenue Account ☐ Capital Account ☐ Extraordinary Account ☐ *(Tick whichever is applicable)*											
Date	Voucher No	Budget Heads / Codes									**Total**
		Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code ----------/---	Budget Head/Code--- -------/---	
1	2	3	4	5	6	7	8	9	10	11	12
Total for the Month											
Total to the end of previous month											
Cumulative Total											
Approved Budget											
Prepared by _________ (Accountant)									Checked by____________________ (Commissioner/Chief Officer/Authorised Person		

Instructions:

1. Separate accounts for the Budget groups i.e. Revenue Receipts / Payments, Capital Receipts / Payments & Extraordinary accounts shall be maintained for each month
2. Separate columns should be provided for each budget head, indicating the budget head and codes.
3. Only budget heads applicable and approved by the Municipality in the budget document shall be recorded in this form.
4. Monthly totals shall be struck under each budget head and the same transferred to the monthly abstract of receipts and payments in Form KMF No 7
5. In case of recoveries from contractors bills, pay bill etc, gross amount shall be accounted in Revenue Payments account, and the recoveries shall be accounted in Extraordinary Receipts Account.
6. On final payment of recoveries, they shall be recorded on the payment sheet of the Extraordinary account.

(3) The form **KMF No.7** shall be omitted.

(4) for form **KMF No. 13**, the following shall be substituted, namely:-

KMF NO 13

(Rule 19(2))

SUMMARY STATEMENT OF DEMAND RAISED OR INCOME ACCRUED

DEPARTMENT: ______________________ FUND: ______________ YEAR ________________

Account Code	Account Head	Amount of Tax/ Fee/Charge etc	Cess, if any (Rs.)	Total
1	2	3	4	5
Remarks:				
*Prepared By:** ______________		*Checked By:** ________________		

Instructions:

1. The statements shall be prepared in duplicate by the concerned departments, and sent to Accounts Department on or before 1st of April and acknowledgement of Accounts Department taken on the duplicate copy.
2. In column no 1 and 2, the account codes and account heads for the relevant receivable account shall be written.
3. Each department shall prepare a separate Statement for each Fund and include all accruable incomes under that fund for the collection of which it is responsible.

(5) After the form KMF No 13, the following new form shall be inserted, namely:-

KMF NO 13A
(Rule 53(3)

MONTHLY SUMMARY STATEMENT OF CHANGE IN DEMAND OR ADJUSTMENT

DEPARTMENT ____________________ **FUND**____________________ **MONTH** _____________ **YEAR** __________

Type of Income	Increase/Decrease in Demand (+ / (-) Rs	New Assessment Rs	Notice Fee/ Warrant Fee/ Distraint Fee Rs	Adjustments				Remarks
				Deposit/ Advance adjustment Rs	Refund Rs	Write off Rs	Any other Adjustment	
1	2	3	4	5	6	7	8	9

Suspense Clearance:

Type of Income	Amount	Period to which relates	Balance in Suspense after clearing this amount
10	11	12	13

(Departmental Head/Commissioner/Chief Officer)

Instructions:
1. The Statement shall be prepared on monthly basis in duplicate by the concerned department on the basis of KMF No 27, and one copy shall be sent to Accounts Department on or before 7th of subsequent month. For passing entries for the changes in demand/adjustments
2. Fresh demand, if any, shall also be shown in column 3.
3. Details collected during the month in respect of items shown in Suspense Register shall be shown in columns 10 to 13.

(6) for form **KMF No. 15**, the following shall be substituted, namely:-

KMF NO 15
[Rule 24(2)]

REGISTER OF CHEQUES RECEIVED

Sl No	Name of the Collector	Receipt No/ Date	Received from	Cheque No/date and Name of Bank	Cheque Amount	Details of amount collected						Date of Realisation	Remarks
						Particulars	Period (Month/ Year)	Amount of Tax/Fees/ Charges/ Other Income	Cess, if any	Interest/ Penalty* (Tick whichever is applicable)	Total Cheque Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

ABSTRACT

Fund	Accruable Incomes						Non-accruable Items	
	Particulars	(Period) Month/Year	Amount of Tax/ Fees/ Charges/ Other Income	Cess, if any	Interest/Penalty (Tick whichever is applicable)	Total	Particulars	Amount
15	16	17	18	19	20	21	22	23

Prepared by _________ Verified by_____________________

(Cashier) (Office Manager/Authorised Person)

Instructions:

1. In case of dishonoured cheques, the fact shall be recorded in the "Remarks" Column.
2. Collections shall be segregated fund-wise in the abstract.

(7) for form **KMF No. 16**, the following shall be substituted, namely:-

KMF NO 16

I(Rule 25(1))

COLLECTION REGISTER (CASH/CHEQUE COLLECTIONS)

Date:

Receipt Book number	Receipt Number	Name of the Payer	Particulars	Assessment No /PID	Ward/ Jurisdiction/ Section	Period (Month/ Year)	Amount			Amount		
							Cash	Cheque		Amount of Tax/Fees/ Charges/ Other Income	Cess, if any	Interest / Penalty* (Tick whichever is applicable)
								Cheque No/Date	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13

ABSTRACT

Accruable Incomes :					**Non-accruable Incomes**	
Particulars	Assessment Year	Amount of Tax/ Fees/ Charges/ Other Income	Cess , if any	Total	Particulars	Amount
14	15	16	17	18	19	20

Prepared by-------------- Verified by-------------------- Received by--------------------

Signature of the Collector/ Person responsible for the bank
Date & Time :

Signature of the Authorised Person
Date & Time :

Signature of the Cashier
Date & Time :

Instructions:

1. Separate registers shall be maintained by each collector responsible for collections, including office collections.
2. In case of property tax collection, cess amount shall be shown in relevant columns.

(8) After **KMF No. 16**, the following new form shall be inserted, namely:-

KMF NO 16A
(Rule 27(3))

COLLECTION REGISTER (BANK COLLECTIONS)

Bank & Branch Name:____________________ Account Number____________ Date:

Challan No	Particulars	Name of the Payer	Assessment No /PID	Ward/ Jurisdiction / Section	Period (Month/ Year)	Amount	Amount			Acknowledgement of person receiving the challan
							Amount of Tax/ Fees/Charges/ Other Income	Cess, if any	Interest/ Penalty* (Tick whichever is applicable)	
1	2	3	4	5	6	7	8	9	10	11

ABSTRACT

Accruable Incomes :					**Non-accruable Incomes**	
Particulars	Assessment Year	Amount of Tax/ Fees/ Charges/ Other Income	Cess , if any	Total	Particulars	Amount
12	13	14	15	16	17	18

Prepared by-------------- Verified by--------------------- Received by---------------------

Signature of the Collector Signature of the Authorised Person Signature of the Cashier
Date & Time : Date & Time : Date & Time :

Instructions:

1. Bank statements and Challans shall be obtained regularly (preferably daily), from each collection bank, and bank wise collection registers shall be maintained by the designated employee attached to each bank.
2. Challans as pertaining to other wards or other jurisdictions or other sections shall be handed over under acknowledgement to the concerned, responsible for updating the DCB/ other relevant registers.
3. In case Assessment Year/Year to which collection pertains is not determinable from the receipt of the challans, it shall be denoted as 'suspense' under the year column both in collection register and the abstract.

(9) for form **KMF No. 17**, the following shall be substituted, namely:-

KMF NO 17
(Rule 28(1))
CHITTA

Date:

Sl no	Name of the Collector	Particulars	Month/ Year	Cash collected	Details of cash collected		
					Amount of Tax/ Fees/ Charges/ Other Income etc	Cess, if any	Interest / Penalty* (Tick whichever is applicable)
1	2	3	4	5	6	7	8
Total							Rs

ABSTRACT

Fund	Accruable Incomes						Non-accruable Items	
	Particulars	(Period) Month/ Year	Amount of Tax/ Fees/ Charges/ Other Income	Cess, if any	Interest/Penalty (Tick whichever is applicable)	Total	Particulars	Amount
9	10	11	12	13	14	15	16	17

Prepared by __________ Verified by______________________

(Cashier) (Office Manager/Authorised Person)

Instructions

1. Collection includes office collections also.
2. Collections have to be segregated fund-wise in the Abstract.

(10) The form **KMF No.22** shall be omitted.

(11) for form **KMF No. 24**, the following shall be substituted, namely:-

KMF NO 24

(Rule 53(1)(a))

DEMAND COLLECTION & BALANCE (DCB) CUM FORM III REGISTER

Ward :______________________
Year____________________

Sl. No.	Property Details	Assessment Year	OPENING BALANCE				DEMAND									
							SELF-ASSESSMENT (SAS)					ULB ASSESSMENT (CAL)*				
			Proper ty Tax	Cess	Others	Total Amount (4+5+6)	Date and Ref no of Declarati on	Property Tax	Cess	Others	Total Amount (9+10+11)	Date and Ref no	Pro-perty Tax	Cess	Oth ers	Total Amou nt (14+15+ 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Assessment/ Property Identification No.:_______	<Year 01 -02 earlier> (Under ARV)														
	1)Name of the Owner 2)Address of the Owner : ____________	<Year -5 and earlier> (under SAS)														
	3)Name of the Occupier 4) Address of the Occupier____________ ____________	<Year -4>														
	Property Use: **Residential / Commercial / Vacant Land**	<Year -3>														
	Occupancy type: Self occupied/Tenanted	<Year -2>														
	Location	<Year -1>														
	Dimensions of land: Dimensions of Building :	<Current yr> Amount Accrued Rs														
	Building Type : **Date of construction of building :**	<Year +1> Amount Accrued Rs														
	Mutation details : **Other facility use :**	<Year +2> Amount Accrued Rs														

COLLECTION / REFUNDS RECEIPTS					ADJUSTMENTS (+) for Increase in Demand (-) for Decrease in Demand					CLOSING BALANCE				REMARKS			
Receipt or challan No, Date & Amount	**Pro-perty Tax**	**Cess**	**Others**	**Total (19+20+21)**	Type, Reference No and date	**Property Tax**	**Cess**	**Others**	**Total (24+25+26)**	**Property Tax**	**Cess**	**Others**	**Total Due (28+29+30)**	**Date of notice of Transfer of title (sec 111)**	**Name of the Transferee**	**Addi-tion or dele-tion of building**	**Plinth area of building added or demolished**
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35

Instructions:

1. The same DCB Register shall be used for three years, with a separate sheet for each year. The year to which a particular sheet pertains shall be mentioned at the top of the Sheet.
2. Deleted
3. Property tax details shall be maintained year-wise. Thus demand collection and balance shall be recorded in the row of the relevant year.
4. Cess column shall include all cesses levied on property tax. Amount of individual cesses, may be calculated using cess percentages, applicable for that year.

Opening Balance (columns 4-7)

5. These figures shall be entered at the beginning of the year and shall be taken from the previous year's DCB register/sheet. The amount shall be identified with the year and entered into the relevant rows.

6. Any interest / penalty / notice fees etc outstanding shall be shown in the Others column

7. The opening balance for the current year (shaded row) shall be NIL.

Self Assessment (SAS) (columns 8-12)

8. These columns shall be written from the bank challan and SAS return of the tax payer. The property tax, cess and other assessment (interest etc.) shall be recorded in relevant columns. In case one return has been filed for several Years together, the DCB section along with Bill Collector shall split that into relevant years and post the figures accordingly.

Compulsory Assessment by the Municipality (CAL) (column 13-17)

9. These columns shall be used only if the Municipality carries out an assessment of the property, of its own accord or on non submission of return by tax payer.

10. The amount assessed shall be split into tax, cess and others and entered in the appropriate columns.

11. If the Municipality assesses property tax (CAL), in spite of Self Assessment filed by the tax payer, the CAL amount shall prevail over the SAS return. In other cases, SAS amount shall be the tax demand.

Collection / Refund (columns 18 – 22)

12. All receipts against property tax demands shall be entered in these columns, in rows appropriate to the year for which they have been received. Reference shall be given of the voucher no. / date. In case lump sum received, the order of posting shall be from the oldest year for which the tax is due to more recent years. For a particular year, first the property tax and proportionate cess shall be adjusted, then the penalty / interest (if any).

13. A refund payment shall be recorded as a negative receipt.

Adjustments (columns 23-27)

14. These columns shall be used to record any change in demand not arising due to CAL. For example, a reduction in demand because of, write off or an increase in demand due to notice fees, warrant fee etc shall be an adjustment entry.

15. An increase in demand shall be recorded as an addition (+) while a decrease is recorded as a deduction (-). In the Reference column (21) type of adjustment and the authority (Council resolution no. / demand notice no. etc.) for the adjustment shall be recorded. The adjustment shall be recorded in the tax, cess or such others columns, as appropriate.

Closing Balance (columns 28-31)

16. Closing Balances shall be calculated at the end of the financial year, for being carried over to the next year, as opening balances. The closing balance shall be calculated by adding the opening balance and demand, and reducing the amount of collection and adjustments made during the year.

17. In case there is a CAL figure, it shall be used for calculating closing balance instead of SAS figure.

18. The column (31) shows the total amount due from the taxpayer.

19. In case the collection and adjustments exceed the demand, the closing balance shall be shown as a negative figure, and shall also be carried to the next year as a negative balance.

12) for form **KMF No. 25**, the following shall be substituted, namely:-

KMF NO 25

(Rule 53 (1) (b), 64(1) & 66(1))

SPECIAL DEMAND COLLECTION & BALANCE (DCB) REGISTER

(For demands liable to be collected on monthly basis)

Type of Revenue : **Year :**

Name, address of the Person and other particulars	Arrears									Current Year			
	<Year -3> and earlier			<Year -2>			<Year -1>			Month	Amount due Rs	Collection	
	Amount Due	Collection		Amount Due	Collection		Amount Due	Collection				Receipt or Challan No/ Date	Amount Rs
		Receipt No/Challan No. &Date	Amount		Receipt No/ Challan No. &Date	Amount Rs		Receipt No/Challan No. &Date	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
										April			
										May			
										June			
										July			
										August			
										September			
										October			
										November			
										December			
										January			
										February			
										March			
Adjustments, if any													
Closing Balance													
Total Closing balance													

Instructions :

1. The Register shall be maintained for items such as water charges, rent etc which are required to be collected on monthly basis.
2. In Columns 2 to 10, details of arrears are to be shown, whereas in columns 11 to 14, details of current year's' dues are shown.
3. Adjustments, include change in demand, any demand in respect of notice fee, warrant fee, penalty, remission etc ..
4. "Closing Balance" gives the year-wise break-up of amount due at the end of the year.
5. "Total Closing Balance" gives the total amount due at the end f the year.

13) for form **KMF No. 26**, the following shall be substituted, namely:-

KMF NO 26

(See Rule 53(1)(c)

MISCELLANEOUS DEMAND COLLECTION & BALANCE (DCB) REGISTER

(For demands other than those liable to be paid on monthly basis)

TYPE OF DEMAND: ______________________________ For the Year Ended :____________________

Name and address of the person and other particulars	Year	Opening Balance	Current Year's Demand	Collection		Adjustments, if any		Closing Balance
				Receipt or Challan	Amount Rs	Particulars	Amount	Rs
1	2	3	4	5	6	7	8	9
	<Year - 3 and earlier>							
	<Year -2>							
	<Year -1>							
	Current Year							
	<Year -1>							
	<Year -2>							
	Total							

Instructions :

1. The Register shall be used for revenue items which are normally liable to be paid to Municipality on yearly basis, such as advertisement tax, etc excluding license fee
2. the same register shall be used for three years, with a separate sheet for each year.
3. Adjustment, include change in demand, any demand in respect of notice fee, warrant fee, penalty, remission etc.

14) for form **KMF No. 26A**, the following shall be substituted, namely:-

KMF NO 26A
(See Rule 53(1)(d)

DEMAND COLLECTION & BALANCE (DCB) REGISTER (LICENSE FEES)

TYPE OF DEMAND : ______________________________ For the Year Ended :____________________

Name and address of the person and other particulars	Year	Opening Balance Rs	Current Year's Demand	Collection		Adjustments, if any		Closing Balance Rs
				Receipt or Challan No/Date	Amount Rs	Particulars	Amount Rs	
1	2	3	4	5	6	7	8	9
Name and address of the Licensee :	<Year - 3 and earlier>							
	<Year -2>							
License Number and Date :	<Year -1>							
	Current Year							
Nature of trade :	<Year 1>							
	<Year 2>							
Period of license :	Total							

Instructions :

1. The Register shall be used for recording license fee.
2. The same register shall be used for three years, with a separate sheet for each year
3. Adjustment ,include change in demand, any demand in respect of notice fee, warrant fee, penalty, remission etc.

15) for form **KMF No. 27**, the following shall be substituted, namely:-

KMF NO 27
(Rule 53(3))

REGISTER OF CHANGES IN DEMAND OR ADJUSTMENT

Type of Income: Department:

Date	Party's Name/ Assessment No	Revised Demand/New Demand on account of Accrual/SAS/CAL/Other Adjustments			Previous Demand/Amount Accrued			Difference (+)/(-)	Remarks
		Particulars	Reference No/Date	Amount	Particulars	Reference No/Date	Amount		
1	2	4	5	6	7	8	9	10	11

Instructions:

1. This Register shall be maintained by the Department responsible for collection of income,, to form the basis for preparation of KMF No 13, and KMF No 27.
2. Separate Register shall be maintained for each type of income, and separate pages shall be opened for each month..
3. In the month of April, the individual details for the amount accrued at the beginning of the year in columns 7 to 9.
4. Any subsequent changes in demand or adjustments during each month shall be recorded in separate pages, in the same columns, noting the amount of demand as it stood before the change (Amount accrued/SAS/CAL etc) in columns 7 to 9.
5. The difference between column 6 and 9 shall be recorded in Column 10.
6. The same format shall be used for property tax as well as other types of income.
7. Monthly totals shall be drawn, for summarisation in KMF No 27.
8. The information for previous Demand or amount accrued shall be taken from the form KMF 24

16) for form **KMF No. 38**, the following shall be substituted, namely:-

KMF NO. 38

See Rule 76(1)

CONTRACTORS BILL (FACING SHEET)

(Running Bill/Final bill - * Tick whichever is applicable)

Department/Section:

Bill no/Date :

ORIGINAL / DUPLICATE

Ward/Division : Name of the work:: Name and address of the Contractor: Work order No/Date Value of the Work Order :	Sanctioned Budget : Revised Budget : Utilised, including this bill : Balance available
Particulars Total value of work : **Deductions to be made** **Accounts Code Accounts Head** 3712--- Security Deposit/Retention money 3845-01 Income Tax 3845-02 Works Contract Tax 3847–01 Royalty 3847–02 CBF 3812–-- Advance if any given 3812--- Cost of materials issued, Other Recoveries.	
Junior / Assistant Engineer Date : Assistant Executive Engineer/ Executive Engineer Date : Contractor Date :	
The bill amount and deductions are verified and passed / restricted to Rs…………. with the above deductions : Approved Accountant / Accounts Officer / CAO Commissioner / Chief Officer	
JV No/Date : PV No/Date: Cheque No/Date Accountant / Accounts Officer / CAO	

Details of items of work executed as per the measurement book	Unit of Measurement	Previous Measurement		Present Measurement			Total up-to-date		Remarks
		Quantity	Cost	Quantity	Rate	Cost	Quantity	Cost	
Total									

Junior / Assistant Engineer Assistant Executive Engineer Signature of the Contractor

Certified that the above measurements have been made by me on -------(date), vide Page……………. of measurement Book No……………….and that the work has been satisfactorily executed

Junior / Assistant Engineer

Check measured by me on --------(date), and found to be satisfactory.

Assistant Executive Engineer/Executive Engineer

17) for form **KMF No. 39**, the following shall be substituted, namely:-

KMF NO 39
See Rule 78(1)

NOMINAL MUSTER ROLL

Sl No.

PART – I (1ST Page)

Name of the work:

Estimate amount: Rs. Authority:

Revised estimate: Rs.

Advance paid to the Engineer for executing the work Date: Amount:

Date of commencement of work:

Date of completion of work:

Junior / Assistant Engineer / Assistant Executive Engineer

PART – II (2^{nd} & 3^{rd} Page)

1. Name of the work:
2. Location of the work :
3. Détails of labour employed :
4. Month/Period :

Sl. No.	Name of the person employed	Father's / Husband's Name and Address	Sex M / F	Date	Number of days employed	Rate of wages per day	Amount due	Deduct fine and stoppages	Net amount payable	Signature / Thumb impression of payee	Date of payment	Initials of the paying Officer
1	2	3	4	5	6	7	8	9	10	11	12	13
				1. 2…30. 31.								

Initials of the Officer / Engineer taking Morning attendance :

Initials of the Officer / Engineer taking Evening attendance :

Initials of Inspecting Officer :

Certificate:

Certified that the above persons were actually employed as mentioned above

Total amount of advance received Rs.

Total amount disbursed Rs.

Net amount available in hand and refundable to Office Rs.

Signature of the Officer / Engineer in charge

Instructions:

1. The Officer / Engineer in charge of attendance, after entering the Muster, , shall initial under the date of employing persons, and then send the daily labour report (KMF No 40).
2. The Officer / Engineer shall total the columns 10 – Net amount payable and calculate the total amount of wages paid for the work.
3. Column 5 (Date) shall have 31 sub-columns to indicate each day of the month, and attendance shall be marked in these sub-columns.

PART – III (4th Page)

Abstract of work done

Description to the work executed	Quantity	Rate as per estimate prepared with the help of schedule of rates		Total value of work executed	Remarks for any deviation etc.
		Per Unit	Rate		
1	2	3	4	5	6

Certified that necessary measurements were recorded on pages ……… of M. Book……….. on (days) ………..and got check measured.

Junior / Assistant Engineer

Assistant Executive Engineer / Commissioner / Chief Officer.

Alternative Certificate

(In case the work done is not susceptible of measurement)

Certified that the work turned out is not susceptible of measurement and that however I am satisfied that the work executed is worth the amount paid for it.

Officer in charge / Junior / Assistant Engineer.

Assistant Executive Engineer / Commissioner / Chief Officer.

Details of Disbursement

(In case the persons employed could not be present on the appointed day of payment)

Date Amount Certified that the payments noted in this roll were made in my presence on the dates mentioned in the margin

1….. Rs…..

2….. Rs…..

3….. Rs…..

Officer in charge / Junior / Assistant Engineer.

. **18)** for form **KMF No. 44**, the following shall be substituted, namely:-

KMF NO 44

(Rule 87(1))

REGISTER OF LAND

Fund :________________________ Area (Sq mtr):_________________

Asset identification No:_________ Mode of acquisition:_____________

Description:_______________ From whom acquired:____________

Particulars of buildings and trees if any__________ Security Deposit retained:_________

Location :_____________________ Title documents available:______

Survey No of the land:________

Voucher No/Date of acquisition/ improvement	Cost of acquisition/ improvement	Details of improvement	For what purpose used(Reference to Immovable Properties Register, if any)	Whether Revenue Yielding (Y/N). If yes, reference to Special DCB Register/Miscellaneous DCB Register	Date of Deletion	Mode of Deletion	Receipt Voucher No/Date	Disposal Value, if any (Rs.)	Initials of the Authorised Officer
1	2	3	4	5	6	7	8	9	10

Instructions:

1. The Register shall be maintained fund-wise.
2. Separate Register shall be maintained for each class of assets
3. Separate sheet shall be used for each class of assets
4. Details of sale / disposal ie., date of deletion, mode of deletion, receipt voucher No/date, disposal value if any (Rs) shall be recorded in the year of sale/disposal in columns 6 to 9.
5. If there is a change in the purpose/use of the asset, the change shall be indicated in column 4 .
6. In the year of acquisition, the cost of acquisition shall be entered in column 2. Any subsequent improvements shall also be written in the same column in the year in which improvement has taken place.
7. Each entry shall be checked, and signed by the Accounts superintendent.
8. A separate register has to be maintained for properties on which the Municipality has no ownership rights, as a measure of control.

(19) for form **KMF No. 45**, the following shall be substituted, namely:-

KMF NO 45

(Rule 87(1))

REGISTER OF IMMOVABLE PROPERTIES (OTHER THAN LAND)

Fund: ___________________

Asset Identification No	Description of the Asset	Location of the Asset	Dimensions (Plinth Area/Length/ Breadth etc)	Reference to Land Register	Mode of acquisition	Date of acquisition/ Improvement	Work Order/Procurement Order Reference	For what purpose used (Department)	Whether Revenue Yielding (Y/N). If Yes, reference to relevant DCB Register
1	2	3	4	5	6	7	8	9	10

Gross Value			Depreciation				Written Down Value		Disposal Particulars			
Cost of acquisition/ improvement at the beginning of the year	Cost of additions, if any during the Year	Total (11+12)	Estimated useful life of the asset, and percentage of depreciation	Accumulated Depreciation at the beginning of the Year	Depreciation for the Year	Accumulated Depreciation at the end of the year (15+16)	At the beginning of the Year (11-15)	At the end of the Year (13-17)	Receipt Voucher No/Date.	Sale Value (Rs.)	Profit/ Loss on sale of Asset	Initials of the Authorised Officer
11	12	13	14	15	16	17	18	19	20	21	22	23

Instructions:

1. The Register shall be maintained fund-wise.
2. Separate Registers shall be maintained for each class of assets.
3. Details of sale/disposal shall be recorded in the year of sale/disposal in columns 20to 22.
4. If there is a change in the purpose/use of the asset, the change shall be indicated in column 9.
5. One row shall be used for each asset.
6. The amount in the column 13 shall be carried forward, and shown in column 11 in the Register for the subsequent year as opening balance.
7. The accumulated depreciation in column 17 shall be carried forward to Column 15 of the Register for the subsequent year as opening balance.
8. Written down value as shown in column no 19 shall be carried forward to column no 18 of the Register for the subsequent year as opening balance.
9. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.

10. A separate register shall be maintained for properties on which the Municipality has no ownership rights, but has utilization rights. Though such properties do not form part of the assets of the Municipality, the Register shall be maintained as a measure of control, and no depreciation shall be charged on such assets.

(20) for form **KMF No. 46**, the following shall be substituted, namely:-

KMF NO 46

(Rule 87(1))

REGISTER OF MOVABLE PROPERTIES

Fund :__________________

Asset Identification No	Description of the Asset	Location (Department)	Mode of acquisition	Voucher No/Date of acquisition/ Addition	Work Order/Procurement Order Reference	Cost of acquisition/ Opening Written down value/ Cost of additions, if any during the Year
1	2	3	4	5	6	7

Gross Value			Depreciation				Written Down Value		Disposal Particulars			
Cost of acquisition/ improvement at the beginning of the year	Cost of additions, if any during the Year	Total (8+9)	Estimated useful life of the asset, and percentage of depreciation	Accumulated Depreciation at the beginning of the Year	Depreciation for the Year	Accumulated Depreciation at the end of the year (12+13)	At the beginning of the Year (8-12)	At the end of the Year (10-14)	Receipt Voucher No/Date.	Sale Value (Rs.)	Profit/ Loss on sale of Asset	Initials of the Authorised Officer
8	9	10	11	12	13	14	15	16	17	18	19	20

Instructions:

1. Details of sale /disposal shall be recorded in the year of sale / disposal in columns 17to 19.
2. The Register shall be maintained fund-wise.
3. Separate Registers shall be maintained for each class of assets.
4. If an asset is transferred from one location (department/office etc), the change in location shall be indicated.
5. In case of vehicles, specify the vehicle number, registration number, engine number, chassis number etc
6. Unique asset identification numbers shall be provided for all assets.
7. One row shall be used for each asset.
8. The amount in the column 10 shall be carried forward, and shown in column 8 in the Register for the subsequent year as opening balance.
9. The accumulated depreciation in column 14 shall be carried forward to Column 12 of the Register for the subsequent year as opening balance.
10. Written down value as shown in column no 16 shall be carried forward to column no 15 of the Register for the subsequent year as opening balance.

11. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
12. A separate register shall be maintained for properties on which the Municipality has no ownership rights, but has utilization rights. Though such properties do not form part of the assets of the Municipality, the Register shall be maintained as a measure of control, and no depreciation shall be charged on such assets.

(21) for form **KMF No.50A**, the following shall be substituted, namely:-

KMF NO 50A
(Rule No 95(1))
ABSTRACT OF PAY BILL CUM ACQUITTANCE ROLL

Formatted Table

Earning			Recoveries			Net Salary
Account Code	Particulars	Amount	Account Code	Particulars	Amount	
1	2	3	4	5	6	7
211100 211200 211300 211400 211800	Pay Dearness Allowance House Rent Allowance Leave Encashment to Employees Allowances & Benefits-Others		384100 384201 384202 384203 384204 384301 384302 384401 384402 384403 3844--- 481100 to 481400	General Provident Fund KGID EGIS LIC Insurance-Others Income Tax deducted at Source Professional Tax Family Benevolent Fund Loan Installments Subscriptions to Employees Union Other Recoveries, if any (Please specify) Recoveries towards Loans and advances (Please specify)		
Total			Total			

Details of pay with-held :

Section/Department	Name of the staff	Amount	Reason
8	9	10	11

FUNCTION-WISE ABSTRACT OF PAY BILL CUM ACQUITTANCE ROLL

Function Code	Function Description	Pay	Dearness Allowance & Additional Allowance	House Rent Allowance	Leave Encashment	Allowances & Benefits-Others	Total
12	13	14	15	16	17	18	19
Total							

Net amount Payable (Column 7 – 11)

Prepared by --
Establishment Section Head/Designated Section
Date:

Examined and entered by----------
Accountant
Date :

Approved by-------------------------
Municipal Commissioner/Chief Officer
Date :

Instructions: The Abstracts shall be prepared in duplicate. The original shall be pasted to the Acquittance Register, and the duplicate shall be attached to the Voucher by the Accounts Department.

(22) for form **KMF No.57**, the following shall be substituted, namely:-

KMF NO 57

(Rule No 106(2)(e))

YEARLY STATEMENT OF CLOSING STOCK (FOR THE YEAR ENDED__________________)

Fund :_____________

Department :_____________

Stores Category : Conservancy related stores/ Water Supply related Stores/ Medical supplies stores/ Lighting related stores/ Food grains stores/ Stores – Others whichever is applicable)

Reference No. of Register of Stores	Item Description	Unit	Quantity	Rate	Amount (Rs.)	Remarks
1	2	3	4	5	6	7

Instructions :

1. Seperate sheet shall be used for each store category.
2. In case of obsolete, unserviceable, defective inventory, please indicate so in the Remarks column
3. The value of Stock for each store category shall be verified by the Accountant with the closing stock as per the books of account. Discrepancy if any, shall be reconciled by the Accountant and the stores –in-charge.
4. In case of discrepancy between stock as per Register of Stores, Physical stock, and General Ledger, the reasons for discrepancies and the method adopted for regularization of the same shall be recorded in the “Remarks” column.
5. The figures for 3 to 6 is to be cull out from the column 17 to 20 of Register of Stores vide KMF 53

(23) for form **KMF No.60**, the following shall be substituted, namely:-

KMF NO 60
(Rule 109)

STATEMENT OF BILLS PENDING APPROVAL AS AT 31ST MARCH----------------(YEAR)

Fund :__________
Department :_______________________

Sl No.	Name of the Creditor	Nature of expenditure	Date of Bill	Bill Amount (Rs.)	Source of financing.	Date of approval of the bill	Remarks
1	2	3	4	5	6	7	8

Instructions :

1. This statement shall be prepared at every year end, by concerned departments in respect of bills pending approval.
2. The Statement shall be sent to Accounts Department on or before 30th April of the subsequent year...

(24) for form **KMF No.64**, the following shall be substituted, namely:-

KMF NO 64

(Rule 112)

STAMPS REGISTER

Receipts		Value of stamps received	Letter Number	Value of stamp affixed	Daily balance	Initials of the dispatcher	Remarks
Date	Payment Voucher No/ Journal voucher No.						
1	2	3	4	5	6	7	8

Entered by________________ Verified by_________________

Date :

(25) for form **KMF No.67**, the following shall be substituted, namely:-

KMF NO 67

(See Rule 115(1))

REGISTER OF DEPOSITS

Type of Deposit ____________________

Deposits Received					Deposit Refund/adjustment/lapse				
Name of depositor	Particulars of deposit including work order details, if any	Receipt Voucher Number and Date	Fund	Amount Rs	Due Date for Refund of Deposit received	Reference number of Deposit Refund Advice (KMF 69)	Voucher Number and Date	Amount of Deposit repaid/ Adjusted/lapsed	Signature of the Accountant
1	2	3	4	5	6	7	8	9	10

Entered by_______________ Verified by_________________

Date :

Instructions :

1. Separate pages may be set apart for each class of deposits.
2. The balances in the Register shall be totalled, and reconciled with the balances in the respective account in the Ledger at the end of every Year.

(26) for form **KMF No.69**, the following shall be substituted, namely:-

KMF NO 69

(Rule 116)

DEPOSIT REFUND/ADJUSTMENT /LAPSE ADVICE

Name of the Depositor Particulars of the deposit Deposit Register Page No, Voucher no & Date Amount Rs Whether deposit has to be refunded/adjusted/lapsed Reason for refund/adjustment/lapse	
Remarks : Signature of the Departmental Head/ Date	
Deposit Register Page No, Voucher no & Date Signature of the Accountant Date :	
Approved Commissioner/Chief Officer Date :	

Instructions

1. The Form shall be prepared by the concerned department, for advising the Accounts Department for refund/adjustment/lapse of deposit of any type.
2. In the case of security deposit/EMD received from a contractor, the particulars of the work order shall be furnished.
3. Refund/adjustment/lapse shall be done by the Accounts Department, only after verification in the Deposits Register, and noting details of refund/ Adjustment / lapse in the Deposits Register.

27) for form **KMF No.72**, the following shall be substituted, namely:-

KMF NO 72

(Rule 119(2))

REGISTER OF SINKING FUNDS FOR REPAYMENT OF LOANS

Particulars of the Loan : | Amount of Sinking fund Instalment :
Amount of Loan and rate of interest : | Mode of investment of Sinking Fund balance :
Date of raising the loan : | Rate of interest on the investment :
Due date of repayment : | Date of maturity of the investment :

Transfer to Sinking Fund		Sinking Fund Investment		Interest earned on investment		Particulars of loan repayment			
Voucher No/ Date	Amount Rs	Voucher No/ Date of Investment	Amount Rs	Voucher No/ Date of Investment	Amount Rs	Voucher No/ Date	Principal	Interest	Remarks
1	2	3	4	5	6	7	8	9	10

Entered by________________ Verified by_________________

Date :

28) for form **KMF No. 74**, the following shall be substituted, namely:-

KMF NO 74

(Rule 123 & 125(2)(a))

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR / MONTH ENDED________________

Rs in_____

RECEIPTS								**PAYMENTS**							
Account code	Head of Account	Schedule No	For the Month / Year ended_______				For the Year ended_	Account code	Head of Account	Schedule No	For the Month / Year ended______				For the Year ended _____
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total					General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
470	Opening Cash & Bank balances	R-01													
	Operating Receipts								**Operating Payments**						
110	Tax Revenue	R-02						*	Remissions & Refunds	R-19					
120	Assigned Revenues & Compensations	R-03						210	Human Resource Expenses	R-20					
130	Rental Income from Municipal Properties	R-04						220	General Expenses	R-21					
140	Fees, User Charges and Other Charges	R-05						230	Operations & Maintenance	R-22					
150	Sale & Hire Charges	R-06						240	Interest & Finance Charges	R-23					
160	Grants and Contributions	R-07						250	Programme Expenses, Grants etc.	R-24					
170	Interest/Dividend Earned	R-08						280	Prior Period Expenses	R-25					
180	Other Income	R-09						450	Purchase of Stores	R-26					
280	Prior Period Income	R-10						321	Payments out of Welfare Funds	R-27					

RECEIPTS								PAYMENTS							
Account code	Head of Account	Schedule No	For the Month / Year ended_______				For the Year ended_	Account code	Head of Account	Schedule No	For the Month / Year ended______				For the Year ended _____
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total					General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Non-Operating Receipts								**Non-Operating Payments**						
327	Trust & Agency Funds							320	Earmarked Funds	R-28					
340	Grants and Contributions for Specific Purposes	R-11						350	Repayment of Secured Loans	R-29					
350	Secured Loans Received	R-12						360	Repayment of Unsecured Loans	R-30					
360	Unsecured Loans Received	R-13						370	Refund of Deposits	R-31					
370	Deposits Received	R-14						380	Payment of Other Liabilities	R-32					
380	Other Liabilities	R-15						410	Acquisition of Fixed Assets	R-33					
410	Sale /Disposal of Fixed Assets	R-16						430	Capital Work in Progress (CWIP)	R-34					
440	Sale / Realisation of Investments	R-17						440	Investments	R-35					
480	Recovery of Loans, Advances and Deposits	R-18						480	Loans, Advances and Deposits	R-36					
*	Other Receipts [specify]							490	Miscellaneous Expenditure	R-37					
									Other Payments [specify]						
								470	Closing Cash & Bank Balances	R-38					
	GRAND TOTAL								GRAND TOTAL						

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT

Rs in ----------------

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-01 : Opening Cash & Bank Balances [Major Code 47]						
471	Cash					
472	Nationalised Banks					
473	Scheduled Banks					
474	Treasury					
478	Other Banks					
479	Fixed Deposits in Banks					
	Total					
Schedule R-02 : Tax Revenue [Major Code 11]						
111	Property Tax					
112	Advertisement Tax					
118	Other Taxes					
	Total					
Schedule R-03 : Assigned Revenues & Compensations [Major Code 12]						
121	Taxes and Duties collected by others					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-04 Rental Income from Municipal Properties [Major Code 13]						
131	Rent from Civic Amenities					
132	Rent from Municipal Buildings					
133	Rent from Travellers Bungalow & Guest Houses					
134	Rent from Lease of Lands					
138	Other Rents					
	Total					
Schedule R-05 : Fees, User Charges and Other Charges [Major Code 14]						
141	Fees for Certificate & Extract					
142	Regulation/Licensing Fees					
143	Development Charges and Betterment Fees					
144	Regularization Fees, Penalties and Fines					
145	Other Fees					
146	User Charges					
147	Service / Administrative Charges					
148	Other Charges					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-06 : Sale & Hire Charges [Major Code 15]						
151	Sale of Products/Municipal Wastes					
152	Sale of Forms & Publications					
153	Sale of Stores & Scrap					
154	Hire Charges for Vehicles					
155	Hire Charges for Equipments					
158	Other Sale & Hire Charges					
	Total					
Schedule R-07: Grants and Contributions [Major Code 16]						
161	Revenue Grants					
162	Reimbursement of Expenses					
163	Contributions towards Schemes					
	Total					
Schedule R-08: Interest/Dividend Earned [Major Code 17]						
171	Interest from Investments					
172	Dividend from Investments.					
173	Interest from Bank Accounts.					
174	Interest on Loans & Advances to Employees					
175	Interest on Loans to Others					
178	Interest – Others					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-09: Other Income [Major Code 18]						
182	Cess Income					
183	Income from Projects taken up on commercial basis.					
185	Recoveries					
188	Other Income					
	Total					
Schedule R-10: Prior Period Item [Major Code 28]						
281	Taxes					
282	Other Income					
	Total					
Schedule R-11: Grants and Contributions for Specific Purposes [Major Code 34]						
341	Grants & Contributions for Specific Purposes- from Central Government					
342	Grants & Contributions for Specific Purposes- from State Government					
343	Grants & Contributions for Specific Purposes- from Other Government Agencies					
344	Grants & Contributions for Specific Purposes- from Financial Institutions					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
345	Grants & Contributions for Specific Purposes- from Welfare Bodies					
346	Grants & Contributions for Specific Purposes- from International Organisations					
348	Grants & Contributions for Specific Purposes- from Others					
	Total					
Schedule R – 12: Secured Loans Received [Major Code 35]						
351	Secured Loans from Central Government					
352	Secured Loans from State Government					
353	Secured Loans from Government Bodies & Associations					
354	Secured Loans from International Agencies					
355	Secured Loans from Banks & Other Financial Institutions					
357	Secured Bonds & Debentures					
358	Secured Loans –Others					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R –13: Unsecured Loans Received [Major Code 36]						
361	Unsecured Loans from Central Government					
362	Unsecured Loans from State Government					
363	Unsecured Loans from Government Bodies & Associations					
364	Unsecured Loans from International Agencies					
365	Unsecured Loans from Banks & Other Financial Institutions					
367	Unsecured Bonds & Debentures					
368	Unsecured Loans–Others					
	Total					
Schedule R –14: Deposits Received [Major Code 37]						
371	Deposits From Contractors / Suppliers					
372	Deposits - Revenues					
373	Deposits from Staff					
374	Deposit Works given to the Municipality					
378	Deposits from Others					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-15 : Other Liabilities [Major Code 38]						
384	Recoveries Payable					
385	State Government Dues Payable					
386	Refunds Payable					
387	Advance Collection of Revenues					
388	Other Liabilities					
	Total					
Schedule R-16 : Sale / Disposal of Fixed Assets [Major Code 41]						
410	Sale / Disposal of Fixed Assets					
Schedule R-17: Sale / Realisation of Investments [Major Code 44]						
441	Sale / Realisation of Central Government Securities					
442	Sale / Realisation of State Government Securities					
443	Sale / Realisation of Debentures and Bonds					
445	Sale / Realisation of Equity Shares					
448	Sale / Realisation Other Investments					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-18 : Recovery of Loans, Advances & Deposits [Major Code 48]						
481	Loans and Advances to Employees					
482	Loans to Others					
485	Deposits with External Agencies					
486	Inter-Fund Transfer Account					
488	Other Loans, Advances & Deposits.					
	Total					
Schedule R-19 : Remission & Refund [Major Codes 11,13 & 14]						
119	Tax Remission & Refund					
139	Rent Remissions and Refund					
149	Fees, User charges and Other Charges-Remission and Refund					
	Total					
Schedule R-20: Human Resource Expenses [Major Code **21]**						
211	Pay, Allowances and Benefits					
212	Wages					
213	Contributions					
214	Terminal and Retirement Benefits					
215	Pension					
	Total					

Account Code	Particulars	For the Month / Year Ended________				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-21: General Expenses [Major Code 22]						
221	Rent, Rates & Taxes and Insurances					
222	Books, Periodicals, Printing, Stationery & Photocopying Expenses					
223	Traveling & Conveyance					
224	Council related Expenses.					
225	Professional Fees, Other Fees and Charges					
226	Advertisement and Publicity					
227	Office Expenses					
228	Other General Expenses					
	Total					
Schedule R-22: Operations & Maintenance [Major Code 23]						
231	Power & Fuel					
232	Bulk Purchases					
233	Consumption of Stores					
234	Repairs & Maintenance - Civic Amenities					
235	Repairs & Maintenance – Infrastructure Assets					
236	Repairs & Maintenance – Buildings					
237	Repairs & Maintenance – Other Fixed Assets					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
238	Other Operating Expenses					
239	Outsourced Operating Expenses					
	Total					
Schedule R-23: Interest & Finance Charges [Major Code 24]						
241	Interest on Loans from Central Government					
242	Interest on Loans from State Government					
243	Interest on Loans from Government Bodies & Associations					
244	Interest on Loans from International Agencies					
245	Interest on Loans from Banks & Other Financial Institutions					
246	Bank Charges					
248	Other Finance Charges					
	Total					
Schedule R-24: Programme Expenses, Grants etc. [Major Code 25]						
251	Election Expenses					
252	Programme Expenses					
253	Share in Programmes of Others					
254	Grants [give details]					
255	Contributions [give details]					
256	Subsidies [give details]					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
ScheduleR-25 Prior Period Item (Net) [Major Code 28]						
286	Refund of Incomes					
288	Other Expenses					
	Total					
Schedule R-26: Purchase of Stores [Major Code 45]						
451	General Stores					
452	Public Works related Stores					
	Total					
Schedule R-27: Payments out of Earmarked Funds : [Major Code 32]						
321	**Payments** out of Welfare Funds					
325	**Payments** out of Sinking Funds					
328	**Payments** out of Other Earmarked Funds-Others					
	Total					
Schedule R – 28: Earmarked Funds [Major Code 32]						
327	Trust & Agency Funds					
Schedule R – 29: Repayment of Secured Loans [Major Code 35]						
351	Secured Loans from Central Government					
352	Secured Loans from State Government					
353	Secured Loans from Government Bodies & Associations					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
354	Secured Loans from International Agencies					
355	Secured Loans from Banks & Other Financial Institutions					
357	Secured Bonds & Debentures					
358	Other Secured Loans					
	Total					
Schedule R –30: Repayment of Unsecured Loans [Major Code 36]						
361	Unsecured Loans from Central Government					
362	Unsecured Loans from State Government					
363	Unsecured Loans from Government Bodies & Associations					
364	Unsecured Loans from International Agencies					
365	Unsecured Loans from Banks & Other Financial Institutions					
367	Unsecured Bonds & Debentures					
368	Unsecured Loans-Others					
	Total					
Schedule R –31: Refund of Deposits Received [Major Code 37]						
371	Deposits From Contractors / Suppliers					
372	Deposits-Revenues					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
373	Deposits from Staff					
374	Deposit Works given to the Municipality					
378	Deposits from Others					
	Total					
Schedule R-32: Payment of Other Liabilities [Major Code 38]						
384	Recoveries Payable					
385	State Government Dues Payable					
386	Refunds Payable					
388	Other Liabilities					
	Total					
Schedule R-33: Payment for acquisition of Fixed Assets [Major Code 41]						
411	Land					
412	Buildings					
413	Roads, Bridges, Surface Drains & Lighting					
414	Sewerage related Assets					
415	Water Works					
416	Plant & Machinery and Equipments					
417	Vehicles					
418	Other Fixed Assets					
419	Office Equipment, Furniture, Fixtures, and Fittings					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-34: Payment for Capital Work in Progress [Major Code 43]						
432	Buildings					
433	Roads, Bridges, Surface Drains & Lighting					
434	Sewerage related Assets					
435	Water Works					
438	Other Fixed Assets					
	Total					
Schedule R-35: Investments [Major Code 44]						
441	Central Government Securities					
442	State Government Securities					
443	Debentures & Bonds					
445	Equity Shares					
448	Other Investments					
	Total					
Schedule R-36: Loans, Advances and Deposits [Major Code 48]						
481	Loans and Advances to Employees					
482	Loans to Others					
483	Advance to Suppliers & Contractors					
484	Advance to Others					
485	Deposits with External Agencies					
486	Inter-Fund Transfer Account					
488	Other Loans, Advances & Deposits					
	Total					

Account Code	Particulars	For the Month / Year Ended_______				For the Year Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-37: Miscellaneous Expenditure [Major Code 49]						
491	Loan Issue Expenses-Deferred					
498	Other Miscellaneous Expenditure					
	Total					

Schedule R-38: Closing Cash & Bank Balances [Major Code 47]						
471	Cash					
472	Nationalised Banks					
473	Scheduled Banks					
474	Treasury					
478	Other Banks					
479	Fixed Deposits in Banks					
	Total					

Instructions :

1) Where there are no transactions under a particular account head, it may be omitted.
2) Only receipts and Payment transactions shall be considered while preparing Receipts and Payments Accdount.
3) Transactions shall be grouped together under relevant minor heads, and shown in the appropriate Schedules.
4) Receipts of acrual income shall be shown under respective expense account heads..
5) The Receipts and Payments accounts shall be prepared on the basis of receipts and payments entries in KMF No 5.

(29) for form KMF No.75, the following shall be substituted, namely

KMF NO 75

(Rule 124(1))

TRIAL BALANCE AS AT ___________

Account Code	Particulars	**Debit (Rs.)**				**Credit (Rs.)**			
		(A) General Fund	(B) Water Supply & Sewerage Fund	(C) Enterprise Fund	(D) Total	(A) General Fund	(B) Water Supply & Sewerage Fund	(C) Enterprise Fund	(D) Total
1	2	3	4	5	6	7	8	9	10
	Total								

Instructions :

1. The trial Balance shall be prepared from the General Ledger.
2. The Debit side total and the Credit side total shall tally for each Fund, and also for the “Total” columns
3. Trial balance as at every month end, and at the year end shall be prepared in the same format.

. **(30)** for form **KMF No.77**, the following shall be substituted, namely

KMF NO 77

Rule 125(2)(b)

BALANCE SHEET AS AT __________

Rs in_______________

Account Code	Description of items **Particulars**	Schedule No.	As at __________ General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (4+5+6)	As at _____
1	2	3	4	5	6	7	8
	LIABILITIES						
	Municipal Fund :						
310	Fund Balance	B-01					
320	Earmarked Funds	B-02					
330	Reserves	B-03					
	Total						
340	**Grants & Contributions for Specific Purposes**	B-04					
	Loans						
350	Secured Loans	B-05					
360	Unsecured Loans	B-06					
	Total						
	Current Liabilities and Provisions						
370	Deposits	B-07					
380	Other Liabilities	B-08					
390	Provisions	B-09					
	Total						
	TOTAL LIABILITIES						
	ASSETS						
	Fixed Assets	B-10					
410	***Gross Block***						
420	Less: Accumulated Depreciation						

Account Code	Description of items	Schedule No.	As at ________				As at _____
	Particulars		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (4+5+6)	
1	2	3	4	5	6	7	8
	Net Block						
430	Capital Work in Progress	B-11					
	Total						
440	**Investments**	B-12					
	Current Assets						
450	Stock-in-hand	B-13					
460	Receivables	B-14					
	Gross Amount						
	Less: Provision for Doubtful Receivables						
	Net Amount						
470	Cash and Bank Balances	B-15					
480	Loans, Advances and Deposits	B-16					
	Less: Provision for Doubtful Loans, Advances & Deposits						
	Net Amount						
	Total						
490	Miscellaneous Expenditure to be written off (to the extent not written off)	B-17					
312	Income & Expenditure Account	B-18					
	TOTAL ASSETS						

Instructions :

In columns 4,5 and 6, fund-wise figures as at the last day of the Year shall be given, and in column 7, the total of figures in column 4,5 and 6 shall be given. In column 8consolidated figures as at the last day of the corresponding previous Year.

SCHEDULES TO BALANCE SHEET

Account Code	Particulars	As at__________				As at _____
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (3+4+5)	
1	2	3	4	5	6	7
Schedule B-01: Fund Balance[Major Code 31]						
311	Fund Balance					
312	Income & Expenditure Account					
	Total					
Instructions: Details of opening balance, transfers to and from fund balance, and closing balance of Fund Balance, and closing balance, if any remaining in Income & Expenditure Account shall be given.						
Schedule B-02: Earmarked Funds [Major Code 32]*						
3211	SC/ST Development (18%) Fund :					
3218	Welfare Funds-Others					
3251	Sinking Funds for Loan Repayment					
3252	Sinking Funds for Asset Replacement					
3278	Trust & Agency Funds-Others					
3288	Other Earmarked Funds-Others					
	Total					
Instructions: Details of opening balance, transfers utilisations, and closing balance shall be given for each Fund.						
Schedule B-03: Reserves [Major Code 33]						
331	Capital Contribution					
332	Capital Reserve					
333	Earmarked Funds (Utilised)					
334	Statutory Reserve					
335	General Reserve					
336	Revaluation Reserve					
	Total					
Instructions: Details of opening balance, transfers to and from each reserve, and closing balance shall be given for each reserve account..						

Schedule B-04: Grants & Contributions for Specific Purposes [Major Code 34]

341	Grants & Contributions for Specific Purposes- from Central Government					
342	Grants & Contributions for Specific Purposes-from State Government					
343	Grants & Contributions for Specific Purposes-from Other Government Agencies					
344	Grants & Contributions for Specific Purposes-from Financial Institutions					
345	Grants & Contributions for Specific Purposes-from Welfare Bodies					
346	Grants & Contributions for Specific Purposes-from International Organisations					
348	Grants & Contributions for Specific Purposes-from Others					
349	Deferred Income in respect of Assets created out of Grants & Contributions					
	Total					

Instructions: Details of opening balance, grants received, utilisations,, and closing balance shall be given for each grant account.

Schedule B – 05: Secured Loans [Major Code 35]

351	Secured Loans from Central Government					
352	Secured Loans from State Government					
353	Secured Loans from Government Bodies & Associations					
354	Secured Loans from International Agencies					
355	Secured Loans from Banks & Other Financial Institutions					
357	Secured Bonds & Debentures					
358	Secured Loans- Others					
	Total					

Schedule B – 06: Unsecured Loans [Major Code 36]						
361	Unsecured Loans from Central Government					
362	Unsecured Loans from State Government					
363	Unsecured Loans from Government Bodies & Associations					
364	Unsecured Loans from International Agencies					
365	Unsecured Loans from Banks & Other Financial Institutions					
367	Unsecured Bonds & Debentures					
368	Unsecured Loans- Others					
	Total					
Schedule B – 07: Deposits [Major Code 37]						
371	Deposits From Contractors / Suppliers					
372	Deposits - Revenues					
373	Deposits from Staff					
374	Deposit Works given to the Municipality					
378	Deposits from Others					
	Total					
Schedule B – 08 : Other Liabilities [Major Code 38]						
381	Creditors					
382	Employee related Liabilities					
383	Interest accrued and due					
384	Recoveries Payable					
385	State Government Dues Payable					
386	Refund Payable					
387	Advance Collection of Revenues					
388	Other Liabilities (*Specify)					
	Total					
Schedule B-09: Provisions [Major Code 39]						
391	Provision for Expenses					
392	Provision for Interest					
398	Provisions-Others					
	Total					

Schedule B – 10: Fixed Assets [<u>Major</u> Code 41]

Account Code	Particulars	Gross Block (Major Code 41)				Accumulated Depreciation (Major Code 42)					Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Closing Balance (3+4-5)	Account Code	Opening Balance	Additions during the period	Deductions during the period	Closing Balance (8+9-10)	Opening Balance (3-8)	Closing Balance (6-11)
1	2	3	4	5	6	7	8	9	10	11	12	13
	General Fund/Water Supply & Sewerage Fund/Enterprise Fund (*Tick whichever is applicable)											
411	Land					-						
412	Buildings					422						
	<u>Infrastructure Assets</u>											
413	Roads, Bridges, Surface Drains & Lighting					423						
414	Sewerage related Assets					424						
415	Water Works					425						
	<u>Other Assets</u>											
416	Plants & Machinery and Equipments					426						
417	Vehicles					427						
418	Other Fixed Assets					428						
419	Office Equipment, Furniture, Fixtures and Fittings					429						
	Fund-wise Total											
	Grand Total											

Instructions:

i)The assets shall be listed separately for each Fund, first for General Fund, after that for Water Supply & Sewerage Fund, and finally for Enterprise Fund. In the row for Grand Total, the consolidated total of each column shall be shown.

ii) Value of fixed assets under dispute or litigation shall be furnished in the Notes to accounts, along with the status of the legal cases as at the date of the financial statements.

Account Code	Particulars	As at_________				As at______
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (3+4+5)	
1	2	3	4	5	6	7
Schedule B – 11: Capital Work in Progress(CWIP) [Major Code 43]						
432	CWIP - Buildings					
433	CWIP – Roads, Bridges, Surface Drains & Lighting					
434	CWIP – Sewerage related Assets					
435	CWIP – Water Works					
438	CWIP – Other Fixed Assets					
	Total					
Schedule B – 12: Investments [Major Code 44]						
441	Central Government Securities					
442	State Government Securities					
443	Debentures and Bonds					
445	Equity Shares					
448	Other Investments					
449	Less : Provision for diminution in the value of Investments					
	Total					
Schedule B – 13: Stock - in- hand [Major Code 45]						
451	General Stores					
452	Public Works related Stores					
	Total					

Account Code	Particulars	As at________				As
		Gross Amount	Provision for Doubtful Receivables (**Major** Code 466)		Net Amount (3-5)	Net amount
			Account Code	Amount		
1	2	3	4	5	6	7
Schedule B – 14: Receivables [Major Code 46]						
	General Fund/Water supply & Sewerage Fund/Enterprise Fund (*Tick whichever is applicable)					
4611	Receivables - Property Tax					
4691	Less: Cesses Control Account - Property Tax					
	Net Receivables – Property		4661			
4612 & 4618	Receivables- Advertisement Tax & Other Taxes					
4692	Less : Cesses Control Account - Others					
	Net Receivables- Advertisement Tax & Other Taxes		4662			
462	Receivables-Rental Income		4663			
463	Receivables-Fees, User charges & Other Charges :					
	Pertaining to Water & UGD Charges		4664			
	Pertaining to other Fees, User charges & Other Charges		4665			
464	Receivables-Other Incomes		4668			
465	Receivables from Government		--			
	Total					

Instructions :

1. The receivables shall be listed separately for each Fund, first for General Fund, after that for Water Supply & Sewerage Fund, and finally for Enterprise Fund. In the row for Grand Total, the consolidated total of each column shall be shown.
2. Under Receivables-Fees, User Charges & Other Charges (463), Receivables in respect of Water & UGD Charges have to be shown separately, and all other Fees, User Charges & Other charges have to be shown together.

Account Code	Particulars	As at________				As at_______
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	1	2	3	4	5	6
Schedule B – 15: Cash and Bank balances [Major Code 47]						
471	Cash					
472	Nationalised Banks					
473	Scheduled Banks					
474	Treasury					
478	Other Banks					
479	Fixed Deposits in Banks					
	Total					
Schedule B – 16: Loans , Advances and Deposits [Major Code 48]						
481	Loans and Advances to Employees					
482	Loans to Others					
483	Advance to Suppliers and Contractors					
484	Advance to Others					
485	Deposit with External Agencies					
486	Inter-Fund Transfer Accounts					
488	Other Loans, Advances, & Deposits.					
	Sub –Total					
489	Less: Provision for Doubtful Loans, Advances & Deposits					
	Net Amount					
Schedule B-17: Miscellaneous Expenditure to be written off (to the extent not written off) [Major Code 49]						
491	Loan Issue Expenses-Deferred					
492	Discount on Issue of Loans-Deferred					
498	Other Miscellaneous Expenditure					
	Total					
Schedule B-18 Income & Expenditure Account [Major Code 31]						
312	Income & Expenditure Account					

(31) for form **KMF No.78**, the following shall be substituted, namely

KMF NO 78

(Rule 125(2)(c))

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED_____________

Account code	Item/ Head of Account	Schedule No	For the Year Ended_______				For the Year Ended______
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7	8
	INCOME						
110	Tax Revenue	I-01					
120	Assigned Revenues & Compensations	I-02					
130	Rental Income from Municipal Properties	I-03					
140	Fees, User Charges and Other Charges	I-04					
150	Sale & Hire Charges	I-05					
160	Grants and Contributions	I-06					
170	Interest/Dividend Earned	I-07					
180	Other Income	I-08					
A	**Total – INCOME**						
	EXPENDITURE						
210	Human Resource Expenses	I-09					
220	General Expenses	I-10					
230	Operations & Maintenance	I-11					
240	Interest & Finance Charges	I-12					
250	Programme Expenses, Grants etc	I-13					
260	Provisions and Write off	I-14					
B	**Total – EXPENDITURE**						
A-B	*Gross Surplus/ (Deficit)*						
270	Less: Depreciation	I-15					
	Surplus/ (Deficit) before Prior Period Items						
280	Add/Less: Prior period Items (Net)	1-16					
	Net Surplus/ (deficit)						
290	**Less:** Transfer to Reserves and Funds	I-17					
	Net balance being Surplus/ Deficit carried over to Municipal Fund						

SCHEDULES INCOME AND EXPENDITURE STATEMENT

Account Code	Particulars	For the Year Ended_______				For the Year Ended ---------
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule I-01 : Tax Revenue [Major_ Code 11]						
111	Property Tax					
112	Advertisement Tax					
118	Other Taxes					
	Sub-total					
119	Less : Tax Remission & Refund					
	Sub-total					
	Total					
Schedule I-02 : Assigned Revenues & Compensations [Major_ Code 12]						
121	Taxes and Duties collected by others					
	Total					
Schedule I-03 Rental Income from Municipal Properties [Major_ Code 13]						
131	Rent from Civic Amenities					
132	Rent from Municipal Buildings					
133	Rent from Travellers Bungalow & Guest Houses					
134	Rent from Lease of Lands					
138	Other Rents					
	Sub-Total					
139	Less: Rent Remission and Refund					
	Net Amount					

Schedule I-04 : Fees, User Charges and Other Charges [Major Code 14]						
141	Fees for Certificate & Extracts					
142	Regulation/Licensing Fees					
143	Development Charges and Betterment Fees					
144	Regularization Fees, Penalties and Fines					
145	Other Fees					
146	User Charges					
147	Service / Administrative Charges					
148	Other Charges					
	Sub-Total					
149	Less: Fees, User Charges and Other charges-Remission and Refund					
	Net Amount					
Schedule I-05 : Sale & Hire Charges [Major Code 15]						
151	Sale of Products / Municipal Wastes					
152	Sale of Forms & Publications					
153	Sale of Stores & Scrap					
154	Hire Charges for Vehicles					
155	Hire charges for Equipments					
158	Other Sale & Hire Charges					
	Total					
Schedule I-06: Grants and Contributions [Major Code 16]						
161	Revenue Grants					
162	Reimbursement of Expenses					
163	Contributions towards Schemes					
164	Transfer from Deferred Income in respect of assets purchased out of Specific Grants					
165	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred					
	Total					

Schedule I-07: Interest/Dividend Earned [Major Code 17]						
171	Interest from Investments					
172	Dividend from Investments.					
173	Interest from Bank Accounts.					
174	Interest on Loans and Advances to Employees					
175	Interest on Loan to Others					
178	Interest – Others					
	Total					
Schedule I-08: Other Income [Major_ Code 18]						
181	Deposits Forfeited/ Lapsed					
182	Cess Income					
183	Income from Projects taken up on commercial basis.					
184	Profit /Loss on disposal of Assets					
185	Recoveries					
186	Unclaimed Refund/ Liabilities					
187	Excess Provisions written back					
188	Other Income					
	Total					
Schedule I-09: Human Resource Expenses [Major_ Code 21]						
211	Pay, Allowances and Benefits					
212	Wages					
213	Contributions					
214	Terminal and Retirement Benefits					
215	Pension					
	Total					
Schedule I-10: General Expenses [Major_ Code 22]						
221	Rent, Rates & Taxes and Insurances					
222	Books, Periodicals, Printing, Stationery & Photocopying Expenses					
223	Travelling & Conveyance					
224	Council related Expenses.					
225	Professional Fees, Other Fees and Charges					

226	Advertisement and Publicity					
227	Office Expenses					
228	Other General Expenses					
	Total					
Schedule I-11: Operations and Maintenance [Major_ Code 23]						
231	Power & Fuel					
232	Bulk Purchases					
233	Consumption of Stores					
234	Repairs & Maintenance - Civic Amenities					
235	Repairs & Maintenance –Infrastructure Assets					
236	Repairs & Maintenance – Buildings					
237	Repairs & Maintenance – Other Fixed Assets					
238	Other Operating Expenses					
239	Outsourced Operating Expenses					
	Total					
Schedule I-12: Interest & Finance Charges [Major_ Code 24]						
241	Interest on Loans from Central Government					
242	Interest on Loans from State Government					
243	Interest on Loans from Government Bodies & Associations					
244	Interest on Loans from International Agencies					
245	Interest on Loans from Banks & Other Financial Institutions					
246	Bank Charges					
248	Other Finance Charges					
	Total					
Schedule I-13: Programme Expenses, Grants etc. [Major_ Code 25]						
251	Election Expenses					
252	Programme Expenses					
253	Share in Programmes of Others					
254	Grants [give details]					
255	Contributions [give details]					
256	Subsidies [give details]					
	Total					

Schedule I-14: Provisions and Write off [Major_ Code 26]						
261	Provision for Doubtful Receivables					
262	Provision–Others					
263	Revenues written off					
264	Assets written off					
265	Miscellaneous Expenditure written off					
	Total					
Schedule I-15: Depreciation [Major_ Code 27]						
272	Depreciation on Buildings					
273	Depreciation on Roads, Bridges , Surface Drains & Lighting					
274	Depreciation on Sewerage related Assets					
275	Depreciation on Water Works					
276	Depreciation on Plant & Machinery and Equipments					
277	Depreciation on Vehicles					
278	Depreciation on Other Fixed Assets					
279	Depreciation on Office Equipments, Furniture , Fixtures and Fittings					
	Total					
Schedule I-16: Prior Period Items (Net) [Major_ Code 28]						
-	**a. Prior-period Income**					
281	Taxes					
282	Other Income					
	Sub – Total					
	b. Prior Period Expenses					
286	Refund of Incomes					
288	Other Expenses					
	Sub – Total					
	(Net) (a-b)					
Schedule I-17: Transfer to Reserves and Funds [Major_ Code 29]						
291	Transfer to Reserves					
292	Transfer to Earmarked Funds					
	Total					

30) For Form No KMF No 80, 81,82,83,84 & 85, the following shall be substituted, namely :

KMF NO 80

(Rule 132(2))

B1. ESTIMATE OF REVENUE RECEIPTS(FUNCTION WISE)

BUDGET FOR THE YEAR _______________ NAME:_________________ ___________________ Rs in____________

SL NO	PARTICULARS	CODE	Actuals for the previous year 20__-__ (Rs.)	Budget Estimate for the current year 20__-__ (Rs.)	Actuals up to December of the current year 20__-__ (Rs.)	Revised Budget Estimate for the current year 20__-__ (Rs.)	Budget Estimate for the Next Year 20__-__ (Rs.)
1	2	3	4	5	6	7	8
1	**Function: General Administration-General (00)**						
	Grants received – SFC Salary Grant s	1611					
2	**Function: General Administration-Municipal Body (01)**						
	Grants received – SFC Salary Grants	1611					
3	**Function: General Administration-Estate (06)**						
	Rent from Buildings-Commercial Complex	1321					
	Rent from Buildings – Others	1328					
	Rent from Travellers Bungalow & Guest Houses	1331					
	Rent from Lease of Land - Residential	1341					
	Rent from Lease of Land – Commercial	1342					
	Ground Rents on Advertisements	1381					
	Other Rents	1388					
	Penalties & Fines-Others	1448					
	Sale of Solid Waste, Debris and Silt	1511					
	Sale of Compost Manure	1512					

	Sale of Products-Others	1518					
4	**Function: General Administration-Census (09)**						
	Grants received for Reimbursement of Expenses – Census Grant	1621					
5	**Function: Planning & Regulation-City and Town Planning (11)**						
	Fees relating to Building Regulation (EC/BC/CC)	1422					
	Development Charges-Building	1431					
	Betterment Fees	1432					
	Development Charges – Others	1438					
	Penalties and Fines – Others	1448					
	General Grants Received - SFC Salary	1611					
	General Grants Received - Electricity Grants	1612					
6	**Function: Planning & Regulation-Trade License / Regulations (15)**						
	Fees for Trade License	1421					
	Fees relating to Building Regulation (EC/BC/CC)	1422	````````				
	Fees for Empanelment / Registration of Contractors, Plumbers etc.	1423					
	Fees for Licenses-Others	1428					
	Fees-Jatra or Urs Fees	1452					
	Fees-Parking Fees	1455					
	Grants received - SFC Salary Grants	1611					
7	**Function: Public Works – General (20)**						
	Sale of Solid Waste, Debris and Silt	1511					
	Sale of Tender Forms	1521					
	Sale of Forms & Publications – Others	1528					
	Sale of Stores & Scrap – Others	1538					

	Grants received – SFC Salary Grants	1611					
	Infrastructure Cess	1822					
8	**Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)**						
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					
	Road Cutting & Restoration Charges	1463					
	Grants received – SFC Salary Grants	1611					
9	**Function: Health - Public Health (31)**						
	Grants received – SFC Salary Grants	1611					
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					
	Fees for Birth / Death Certificate	1411					
10	**Function: Health-Hospital Services (35)**						
	Income from Hospitals & Dispensaries	1882					
11	**Function: Health-Burial and Cremations (36)**						
	User Charges - Others	1468					
12	**Function: Sanitation and Solid Waste Management-Solid Waste Management (41)**						
	Grants received - SFC Salary Grants	1611					
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					
	SWM Fees	1451					
	Sale of Solid Waste, Debris and Silt	1511					
	Solid Waste Management Cess	1821					

13	**Function: Sanitation and Solid Waste Management-Slaughter Houses (45)**						
	Fees-Others	1458					
14	**Function: Civic Amenities - General (50)**						
	Rent from Kalyan Mandapa and Auditoriums	1312					
	Rent – Ground Rent from Shandies, Jatra, Sante and other Ground Rent	1313					
	Rent from Civic Amenities – Others	1318					
15	**Function: Civic Amenities-Water Supply (51)**						
	Regularisation Fees - Unauthorised Water Supply and UGD Connections	1441					
	Water Supply and UGD Charges	1461					
	Water Supply and UGD Connection Charges	1462					
	Grants Received – SFC Salary Grants	1611					
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					
16	**Function: Civic Amenities-Sewerage (52)**						
	Regularisation Fees - Unauthorised Water Supply and UGD Connections	1441					
	Water Supply and UGD Charges	1461					
	Water Supply and UGD Connection Charges	1462					
	Grants received - SFC Salary Grants	1611					
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					

17	**Function: Civic Amenities-Municipal Markets (58)**						
	Rent from Markets	1311					
	Less: Rent Remissions and Refund	1391					
	Fees-Market Fees	1453					
18	**Function: Urban Forestry-Parks, Gardens (61)**						
	Fees-Entry Fees	1454					
19	**Function: Urban Forestry-Urban Poverty Alleviation & Social Welfare – Welfare of SC, ST & OBCs (75)**						
	Grants received – SFC Salary Grants	1611					
	Grants received - Untied SFC Grants	1613					
	Grants received- SFC Other Purposes	1614					
	Grants received for Reimbursement of	1628					
	Contributions towards Revenue Expenses of	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					
20	**Function: Urban Poverty Alleviation & Social Welfare – Slum Improvement (76)**						
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					
	Slum Improvement Cess	1823					
21	**Function: Other Services-Education (82)**						
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658					

	Income from Educational Institutions	1881					
22	**Function: Revenues - General (90)**						
	Other Taxes – Others	1188					
	Stamp duty Surcharge Collected by State Government	1211					
	Taxes and Duties Collected by Others	1218					
	Fees for Certificates and Extracts-Others	1418					
	Hire Charge for Vehicles	1541					
	Hire Charges for Equipments	1551					
	Grants received – SFC Salary Grants	1611					
	Grants received – Untied SFC Grants	1613					
	Grants received- SFC Other Purposes	1614					
	Grants received for Reimbursement of Expenses - Others	1628					
	Contributions towards Revenue Expenses of Schemes - Others	1638					
	Interest from Investments	1718					
	Dividend from Investments	1728					
	Interest from Bank Accounts	1738					
	Interest on Loans & Advances to Employees	1748					
	Interest on Loans to Others	1758					
	Interest-Others	1788					
	Cess Income-Others	1828					
	Income from Projects taken up on commercial basis	1838					
	Recoveries from Employees	1851					
	Recoveries-Bank Charges on dishonour of cheques	1852					
	Recoveries-Law Charges & Court Costs	1853					
	Recoveries from Contractors & Suppliers	1854					
	Recoveries-Others	1858					
	Other Income – Others	1888					

23	**Function: Revenues-Property Taxes (91)**						
	Property Tax	1111					
	Less: Remission & Refund - Property Tax	1191					
	Penalties and Fines- Property Tax	1443					
	Fees for Katha Extract	1412					
	Fees for Katha Transfer	1413					
	Fees - Others	1458					
	Cess Collection Charges	1471					
	Service Charges in lieu of Property tax	1472					
	Grants received – SFC Salary Grants	1611					
24	**Function: Revenues-Advertisement Tax (93)**						
	Advertisement Tax	1121					
	Less: Remission & Refund - Advertisement	1192					
	Ground Rents on Advertisements	1381					
	Grants received - SFC Salary Grants	1611					
25	**Function: Revenues - Other Taxes (99)**						
	Other Taxes-Others	1188					
	Less: Remission & Refund - Other Taxes	1198					
	[Any others (please specify)]						
	TOTAL						

Instructions :

1) The above format is illustrative.

2) Any other necessary function heads or account codes from the Chart of Accounts may be used..

3) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 81

(Rule 132(2))

B2. ESTIMATE OF REVENUE PAYMENTS (FUNCTION WISE)

BUDGET FOR THE YEAR _____ NAME:_________________ Rs in____________

SL NO	PARTICULARS	CODE	Actuals for the previous year 20__-__	Budget Estimate for the current year 20__-__	Actuals upto December of the current year 20__-__	Revised Budget Estimate for the current year 20__-	Budget Estimate for the Next Year 20__-__
1	2	3	4	5	6	7	8
1	**Function: General Administration-General (00)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Contributions	213					
	Terminal and Retirement Benefits	214					
	Pension	215					
	Rent, Rates & Taxes and Insurance	221					
	Books, Periodicals, Printing, Stationery & Photocopying Expenses	222					
	Travelling & Conveyance	223					
	Advertisement and Publicity	226					
	Office Expenses	227					
	Other General Expenses	228					
	Repairs & Maintenance – Buildings	236					
	Repairs & Maintenance – Other Fixed Assets	237					
	Interest on Loans from Central Government	241					
	Interest on Loans from State Government	242					
	Interest on Loans from Government Bodies & Associations	243					
	Interest on Loans from International Agencies	244					

	Interest on Loans from Banks & Other Financial Institutions	245					
	Bank Charges	246					
	Other Finance Charges	248					
	Election Expenses	251					
	Programme Expenses	252					
	Share in Programmes of Others	253					
	Grants	254					
	Contributions	255					
	Subsidies	256					
2	**Function: General Administration-Municipal Body (01)**						
	Council related Expenses	224					
	Other General Expenses	228					
3	**Function: General Administration - Estate (06)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Rent, Rates & Taxes and Insurance	221					
4	**Function: General Administration - Census (09)**						
	Human Resource Expenses (21)						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
5	**Function: Planning & Regulation - City and Town Planning (11)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					

6	**Function: Planning & Regulation - Trade License / Regulations (15)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
7	**Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Repairs & Maintenance -Infrastructure Assets	235					
	Repairs & Maintenance - Other Fixed Assets	237					
	Other Operating Expenses	238					
	Outsourced Operating Expenses	239					
	General Stores	451					
	Public Works related Stores	452					
8	**Function: Public Works – Bridges, Flyovers and Subways (22)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Repairs & Maintenance -Infrastructure Assets	235					
	Repairs & Maintenance - Other Fixed Assets	237					
	Other Operating Expenses	238					
	Outsourced Operating Expenses	239					
	General Stores	451					
	Public Works related Stores	452					

9	**Function: Public Works - Street Lighting (24)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Repairs & Maintenance -Infrastructure Assets	235					
	Repairs & Maintenance – Other Fixed Assets	237					
	Other Operating Expenses	238					
	Outsourced Operating Expenses	239					
	General Stores	451					
	Public Works related Stores	452					
10	**Function: Public Works – Storm Water Drains,, Open Drains, Culverts and Causeways (25)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Repairs & Maintenance -Infrastructure Assets	235					
	Repairs & Maintenance – Other Fixed Assets	237					
	Other Operating Expenses	238					
	Outsourced Operating Expenses	239					
	General Stores	451					
	Public Works related Stores	452					
11	**Function: Public Works - Traffic Signals (26)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Repairs & Maintenance -Infrastructure Assets	235					
	Repairs & Maintenance – Other Fixed Assets	237					
	Other Operating Expenses	238					

	Outsourced Operating Expenses	239					
	General Stores	451					
	Public Works related Stores	452					
12	**Function: Health - Public Health (31)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Programme Expenses	252					
	Share in Programmes of Others	253					
	Grants	254					
	Contributions	255					
	Revenue Payment out of Welfare Funds	321					
	Revenue Payment out of Other Earmarked Funds	328					
13	**Function: Health – Hospital Services (35)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Programme Expenses	252					
	Share in Programmes of Others	253					
	Grants	254					
	Contributions	255					
	Subsidies	256					
	Revenue Payment out of Welfare Funds	321					
	Revenue Payment out of Other Earmarked Funds	328					
14	**Function: Health - Burial and Cremations (36)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					

15	**Function: Health - Vital Statistics (37)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
16	**Function: Sanitation and Solid Waste Management - Solid Waste Management (41)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Repairs & Maintenance – Other Fixed Assets	237					
	Other Operating Expenses	238					
	Outsourced Operating Expenses	239					
	General Stores	451					
	Public Works related Stores	452					
17	**Function: Sanitation and Solid Waste Management -Slaughter Houses (45)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Other Operating Expenses	238					
18	**Function: Civic Amenities - Water Supply (51)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Power & Fuel	231					
	Bulk Purchases	232					
	Repairs & Maintenance -Infrastructure Assets	235					
	–Other Operating Expenses	238					

	Outsourced Operating Expenses	239						
	General Stores	451						
	Public Works related Stores	452						
19	**Function: Civic Amenities – Sewerage (52)**							
	Pay, Allowances and Benefits	211						
	Wages	212						
	Other General Expenses	228						
	Power & Fuel	231						
	Repairs & Maintenance -Infrastructure Assets	235						
	–Other Operating Expenses	238						
	Outsourced Operating Expenses	239						
	General Stores	451						
	Public Works related Stores	452						
20	**Function: Civic Amenities - Municipal Markets (58)**							
	Pay, Allowances and Benefits`	211						
	Wages	212						
	Other General Expenses	228						
21	**Function: Urban Forestry - Parks, Gardens (61)**							
	Pay, Allowances and Benefits	211						
	Wages	212						
	Other General Expenses	228						
22	**Function: Urban Poverty Alleviation & Social Welfare –Welfare of SC, ST & OBCs (75)**							
	Pay, Allowances and Benefits	211						
	Wages	212						
	Other General Expenses	228						
	Revenue Payment out of Welfare Funds	321						

23	**Function: Urban Poverty Alleviation & Social Welfare –Slum Improvements (76)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Programme Expenses	252					
	Share in Programmes of Others	253					
	Grants	254					
	Contributions	255					
	Subsidies	256					
	Revenue Payment out of Other Earmarked Funds	328					
24	**Function: Urban Poverty Alleviation & Social Welfare –Urban Poverty Alleviation (78)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Programme Expenses	252					
	Share in Programmes of Others	253					
	Grants	254					
	Contributions	255					
	Subsidies	256					
	Revenue Payments out of Welfare Funds	321					
	Revenue Payments out of Other Earmarked	328					
25	**Function: Other Services - Education (82)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Other General Expenses	228					
	Revenue Payments out of Welfare Funds	321					
	Revenue Payments out of Other Earmarked Funds	328					

26	**Function: Revenues - Property Taxes (91)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Refund of Incomes	286					
27	**Function: Revenues - Advertisement Tax (93)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Refund of Incomes	286					
28	**Function: Revenues - Other Taxes (99)**						
	Pay, Allowances and Benefits	211					
	Wages	212					
	Prior Period Item - Refund of Incomes	286					

Instructions :

1) The above format is illustrative.

2) Any other necessary function heads or account codes from the Chart of Accounts may be used.

3) In case of welfare & earmarked funds, alphabet "D" indicates all revenue payments debited to the respective accounts

4) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 82
(Rule No 132(2))
C1. ESTIMATE OF CAPITAL RECEIPTS (FUNCTION WISE)

BUDGET FOR THE YEAR-- **NAME:_________________** **Rs in____________**

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__ (Rs.)	Budget Estimate for the current year 20__-__ (Rs.)	Actuals up to December of the current year 20__-__ (Rs.)	Revised Budget Estimate for the current year 20__-__ (Rs.)	Budget Estimate for the Next Year 20__-__ (Rs.)
1	2	3	4	5	6	7	8
1	**Function: General Administration – General (00)**						
	Secured Loans						
	Secured Loans from Central Government	3518					
	Secured Loans from State Government	3528					
	Secured Loans from Government Bodies & Associations	3538					
	Secured Loans from International Agencies	3548					
	Secured Loans from HUDCO	3551					
	Secured Loans from KUIDFC	3552					
	Secured Loans from Other Banks & Financial Institutions	3558					
	Secured Bonds & Debentures - Others	3578					
	Secured Loans – Others	3588					
	Unsecured Loans						
	Unsecured Loans from Central Government	3618					
	Unsecured Loans from State Government	3628					
	Unsecured Loans from Government Bodies & Associations	3638					
	Unsecured Loans from Banks & Financial Institutions – Others	3648					
	Unsecured Loans from HUDCO	3651					
	Unsecured Loans – KUIDFC	3652					
	Unsecured Loans from Banks & Financial Institutions-Others	3658					
	Unsecured Bonds & Debentures-Others	3678					
	Unsecured Loans – Others	3688					
	Sale of Fixed Assets*						
	Fixed Assets under disposal	4181					

2	**Function: General Administration – Estate (06)**						
	*Secured Loans (35)**						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
3	**Function: General Administration – Census (09)**						
	Grants (34)*						
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
4	**Function: Planning & Regulation - City and Town Planning (11)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	*Sale of Fixed Assets**						
5	**Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
6	**Function: Public Works – Bridges, Flyovers and Subways (22)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					

	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
7	**Function: Public Works - Street Lighting (24)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
8	**Function: Public Works – Storm Water Drains, Open Drains, Culverts and Causeways (25)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
9	**Function: Health - Public Health (31)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
10	**Function: Health - Hospital Services (35)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						

11	**Function: Sanitation and Solid Waste Management - Solid Waste Management (41)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
12	**Function: Civic Amenities -Water Supply (51)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
13	**Function: Civic Amenities -Sewerage (52)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
14	**Function: Urban Forestry - Parks, Gardens (61)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
15	**Function: Urban Poverty Alleviation and Social Welfare – Welfare of SC, ST & OBCs (75)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					

	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
16	**Function: Urban Poverty Alleviation and Social Welfare – Slum Improvements (76)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
17	**Function: Urban Poverty Alleviation and Social Welfare - Urban Poverty Alleviation (78)**						
	Deferred Income in respect of Assets created out of Grants &Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
18	**Function: Other Services – Education (82)**						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491					
	Secured Loans (35)*						
	Unsecured Loans (36)*						
	Sale of Fixed Assets*						
	****(Specify sub-minor heads and codes)***						
	(Any others-Please specify)						
	TOTAL						

Instructions :

1) The above format is illustrative.
2) Any other necessary function heads or account codes from the Chart of Accounts may be used.
3)(*) In place of minor head and minor code, the relevant sub-minor head and sub-minor code shall be furnished in the respective columns for each of the above items.
4) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 83

(Rule 132(2))

C2. .ESTIMATE OF CAPITAL PAYMENTS (FUNCTION WISE)

BUDGET FOR THE YEAR-- **NAME:_______________** **Rs in____________**

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__	Budget Estimate for the current year 20__-__	Actuals upto December of the current year 20__-__	Revised Budget Estimate for the current year 20__-__	Budget Estimate for the Next Year 20__-__
1	**Function: General Administration –General (00)**						
	Land-Others	4118					
	Buildings-Class I	4121					
	Buildings-Class II	4122					
	Heavy Vehicles	4171					
	Light Vehicles	4172					
	Vehicles-Others	4178					
	Other Fixed Assets-Others	4188					
	Office Equipment	4191					
	Office Furniture	4192					
	Fixtures & Fittings	4193					
2	**Function: Planning & Regulation – City and Town Planning (11)**						
	Land-Grounds	4111					
	Land-Parks and Gardens	4112					
	Other Fixed Assets	4188					
3	**Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)**						
	Roads, Pavements and Footpaths	4131					

	Roadside Drains	4132					
	Other Fixed Assets-Others	4188					
4	**Function: Public Works – Bridges, Flyovers and Subways (22)**						
	Flyovers, Bridges and Subways	4134					
	Other Fixed Assets-Others	4188					
5	**Function: Public Works – Street Lighting (24)**						
	Street Lighting, Traffic Lights etc	4135					
	Other Fixed Assets-Others	4188					
6	**Function: Public Works – Storm Water Drains, Open Drains, Culverts and Causeways (25)**						
	Storm Water Drains, Open Drains, Culverts and Causeways	4133					
	Other Fixed Assets-Others	4188					
7	**Function: Health – Public Health (31)**						
	Buildings-Class I	4121					
	Buildings-Class II	4122					
	Plant & Machinery	4161					
	Other Fixed Assets-Others	4188					
8	**Function: Sanitation and Solid Waste Management – Solid Waste Management (41)**						
	Plant & Machinery	4161					
	Other Fixed Assets-Others	4188					
9	**Function: Civic Amenities - Water Supply (51)**						
	Water Supply Source and Transmission systems	4151					
	Water Distribution systems.	4152					
	Water Distribution systems (Mini Water Supply)	4153					
	Plant and Machinery related to Water Supply	4154					
	Water works - Others	4158					

10	**Function: Civic Amenities - Sewerage (52)**							
	Underground Drainage lines	4141						
	Sewerage related Plant and Machinery including STPs	4142						
	Sewerage related Assets -Others	4148						
11	**Function: Urban Forestry - Parks, Gardens (61)**							
	Land-Parks & Gardens	4112						
	Civil Structures –Others	4128						
12	**Function: Urban Poverty Alleviation and Social Welfare – Welfare of SC, ST & OBCs (75)**							
	Land-Others	4118						
	Buildings-Class I	4121						
	Buildings-Class II	4122						
	Roads, Pavements and Footpaths	4131						
	Roadside Drains	4132						
13	**Function: Urban Poverty Alleviation and Social Welfare – Slum Improvements (76)**							
	Land-Others	4118						
	Buildings-Class I	4121						
	Buildings-Class II	4122						
	Roads, Pavements and Footpaths	4131						
	Roadside Drains	4132						
14	**Function: Urban Forestry - Education (82)**							
	Buildings-Class I	4121						
	Buildings-Class II	4122						
	Other Fixed Assets-Others	4188						
	(Any others-Please specify)							
	TOTAL							

Instructions:

1) The above format is illustrative.
2) Any other necessary function heads or account codes from the Chart of Accounts may be used..
3) The account heads and codes not relevant to the Municipality may be omitted.

FORM KMF 84
(Rule 132(2))
D1. ESTIMATE OF EXTRA-ORDINARY RECEIPTS

BUDGET FOR THE YEAR-- **NAME: ____________** **Rs in__________________**

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__	Budget Estimate for the current year 20__-__	Actuals upto December of the current year 20__-__	Revised Budget Estimate for the current year 20__-__	Budget Estimate for the Next Year 20__-__
1	2	3	4	5	6	7	8
1	**Transfers received in Welfare funds**						
	SC/ST Development (18%) Fund	3211					
	Welfare Funds-Others	3218					
	Transfers received in Sinking Funds						
	Sinking funds for Loan Repayment	3251					
	Sinking funds for Asset Replacement	3252					
	Transfer received in Other Earmarked Funds						
	Other Earmarked Funds-Others	3288					
2	**Grants and Contributions received for Specific Purposes**						
	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes	3411					
	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant	3412					
	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MPLADS)	3413					
	Grants & Contributions for Specific Purposes from Central Government – in Kind	3414					

	Grants & Contributions for Specific Purposes from Central Government- Others	3418					
	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes	3421					
	Grants & Contributions for Specific Purposes from State Government-State Finance Commission Grant	3422					
	Grants & Contributions for Specific Purposes from State Government-MLA Local Area Development Scheme (MLALADS)	3423					
	Grants & Contributions for Specific Purposes from State Government - in Kind	3424					
	Grants & Contributions for Specific Purposes from State Government-Others	3428					
	Grants & Contributions for Specific Purposes - from Other Government Agencies-Others	3438					
	Grants & Contributions for Specific Purposes - from Financial Institutions-Others	3448					
	Grants & Contributions for Specific Purposes - from Welfare Bodies-Others	3458					
	Grants & Contributions for Specific Purposes - from International Organisations-Others	3468					
	Grants & Contributions for Specific Purposes - from Others-Others	3488					
3	**Deposits**						
	EMD from Contractors / Suppliers	3711					

	Security Deposits / Retention Money from Contractors and Suppliers	3712					
	Deposits – Revenues - Rent Deposit	3721					
	Deposits-Revenues- Others	3728					
	Deposits from Staff –Others	3738					
	Deposit works given to the Municipality -Others	3748					
	Deposits from Others – Others	3788					
4	**Recoveries**						
	Recoveries Payable - General Provident Fund (GPF)	3841					
	Recoveries Payable – Employees' Insurance	3842					
	Recoveries Payable - Employees- Tax Deducted	3843					
	Recoveries Payable - Employees-Others	3844					
	Recoveries Payable - Tax Deducted - Contractors	3845					
	Recoveries Payable - Tax Deducted - Others	3846					
	Recoveries Payable - Other deductions from Contractors	3847					
	Recoveries Payable – Others	3848					
	State Government Dues Payable -Cesses Payable	3851					
	State Government Dues Payable -– Attachment of Properties	3852					
	State Government Dues Payable - Others	3858					
	Total						
6	**Sale Proceeds of Investments**						
	Investments in Central Government Securities - General	4411					
	Investments in Central Government Securities - Specific Grants	4412					
	Investments in Central Government Securities - Earmarked	4413					
	Investments in State Government Securities – General	4421					
	Investments in State Government Securities - Specific Grants	4422					

	Investments in State Government Securities - Earmarked Funds	4423						
	Investments in Debentures and Bonds - General	4431						
	Investments in Debentures and Bonds - Specific Grants	4432						
	Investments in Debentures and Bonds - Earmarked Funds	4433						
	Investments in Equity Shares - General	4451						
	Investments in Equity Shares - Specific Grants	4452						
	Investments in Equity Shares - Earmarked Funds	4453						
	Other Investments – General	4481						
	Other Investments - Specific Grants	4482						
	Other Investments - Earmarked Funds	4483						
	Total							
7	**Recovery of Loans & Advances to Employees**							
	Advances- Festival Advance	4811						
	Advances- Vehicle Advance	4812						
	Advances- House Building Advance	4813						
	Advances- Travel / Transfer Advance	4814						
	Advances to Employees - Others	4818						
8	**Recovery of Loans to Others**							
	Loans to Others- Ashraya Scheme	4821						
	Loans to Others-Swarna Jayanti Shahari Rozgar Yojana	4822						
	Loans to Others-Other Schemes	4823						
	Loans to Others – Others	4828						
	Any Others (Please Specify)*							
	Total							

Instructions:

1) The above format is illustrative.

2) Any other account code as my be necessary from the Chart of Accounts may be added.

3) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 85
(Rule 132(2))

D2. ESTIMATE OF EXTRA-ORDINARY PAYMENTS

BUDGET FOR THE YEAR- **NAME: ____________** **Rs in____________**

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__ (Rs.)	Budget Estimate for the current year 20__-__ (Rs.)	Actuals upto December of the current year 20__-__ (Rs.)	Revised Budget Estimate for the current year 20__-__ (Rs.)	Budget Estimate for the Next Year 20__-__ (Rs.)
1	2	3	4	5	6	7	8
1	**Transfer to Welfare funds**						
	SC/ST Development (18%) Fund	2921					
	Welfare Funds-Others	2922					
	Transfer To Sinking Funds						
	Sinking funds for Loan Repayment--Others	2923					
	Sinking funds for Asset Replacement--Others	2924					
	Transfer To Other Earmarked Funds—						
	Transfer to Earmarked Funds – Others	2928					
	Total						
2	**Grants &, Contributions for Specific Purposes utilised**						
	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes	3411					
	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant	3412					
	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MPLADS)	3413					
	Grants & Contributions for Specific Purposes from Central Government – in Kind	3414					

	Grants & Contributions for Specific Purposes from Central Government- Others	3418					
	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes	3421					
	Grants & Contributions for Specific Purposes from State Government-State Finance Commission Grant	3422					
	Grants & Contributions for Specific Purposes from State Government-MLA Local Area Development Scheme (MLALADS)	3423					
	Grants & Contributions for Specific Purposes from State Government - in Kind	3424					
`	Grants & Contributions for Specific Purposes from State Government-Others	3428					
	Grants & Contributions for Specific Purposes - from Other Government Agencies-Others	3438					
	Grants & Contributions for Specific Purposes - from Financial Institutions-Others	3448					
	Grants & Contributions for Specific Purposes - from Welfare Bodies-Others	3458					
	Grants & Contributions for Specific Purposes from International Organisations-Others	3468					
	Grants & Contributions for Specific Purposes - from Others-Others	3488					
3	**Repayment of Secured Loans**						
	Secured Loans from Central Government-Others	3518					
	Secured Loans from State Government-Others	3528					
	Secured Loans from Government Bodies & Associations –Others	3538					
	Secured Loans from International Agencies - Others	3548					
	Secured Loans from HUDCO	3551					
	Secured Loans from KUIDFC	3552					
	Secured Loans from Banks & Financial Institutions - Others	3558					
	Secured Bonds & Debentures-Others	3578					
	Secured Loans – Others	3588					
4	**Repayment of Unsecured Loans**						
	Unsecured Loans from Central Government-Others	3618					
	Unsecured Loans from State Government-Others	3628					
	Unsecured Loans from Government Bodies & Associations –Others	3638					

	Unsecured Loans from International Agencies - Others	3648					
	Unsecured Loans from HUDCO	3651					
	Unsecured Loans from KUIDFC	3652					
	Unsecured Loans from Banks & Financial Institutions - Others	3658					
	Unsecured Bonds & Debentures-Others	3678					
	Unsecured Loans – Others	3688					
5	**Refund of Deposits**						
	EMD from Contractors / Suppliers	3711					
	Security Deposits / Retention Money from Contractors and Suppliers	3712					
	Deposits – Revenues - Rent Deposit	3721					
	Deposits-Revenues- Others	3728					
	Deposits from Staff -Others	3738					
	Deposit works given to the Municipality -Others	3748					
	Deposits from Others - Others	3788					
6	**Remittance of Recoveries**						
	Recoveries Payable – General Provident Fund (GPF)	3841					
	Recoveries Payable – Employees' Insurance	3842					
	Recoveries Payable - Employees- Tax Deducted	3843					
	Recoveries Payable - –Employees-Others	3844					
	Recoveries Payable - Tax Deducted - Contractors	3845					
	Recoveries Payable - Tax Deducted - Others	3846					
	Recoveries Payable - Other deductions from Contractors	3847					
	Recoveries Payable – Others	3848					
7	**Remittance of State Government Dues**						
	State Government Dues Payable -Cesses Payable	3851					
	State Government Dues Payable – Attachment of Properties	3852					
	State Government Dues Payable - Others	3858					
8	**Investments**						
	Investments in Central Government Securities - General	4411					
	Investments in Central Government Securities - Specific Grants	4412					
	Investments in Central Government Securities - Earmarked Funds	4413					
	Investments in State Government Securities - General	4421					

	Investments in State Government Securities - Specific Grants	4422					
	Investments in State Government Securities - Earmarked Funds	4423					
	Investments in Debentures and Bonds - General	4431					
	Investments in Debentures and Bonds - Specific Grants	4432					
	Investments in Debentures and Bonds - Earmarked Funds	4433					
	Investments in Equity Shares - General	4451					
	Investments in Equity Shares - Specific Grants	4452					
	Investments in Equity Shares - Earmarked Funds	4453					
	Other Investments - General	4481					
	Other Investments - Specific Grants	4482					
	Other Investments - Earmarked Funds	4483					
	Total						
9	**Loans & Advances to Employees**						
	Advances- Festival Advance	4811					
	Advances- Vehicle Advance	4812					
	Advances- House Building Advance	4813					
	Advances- Travel / Transfer Advance	4814					
	Advances to Employees - Others	4818					
10	**Loans to Others**						
	Loans to Others–Ashraya Scheme	4821					
	Loans to Others–Swarna Jayanti Shahari Rozgar Yojana	4822					
	Loans to Others- Other Schemes	4823					
	Loans to Others– Others	4828					
	(Any others-Please specify)						
	Total						

Instructions:

1) The above format is illustrative.
2) Any other account code as may be necessary from the Chart of Accounts may be added.
3) The account heads and codes not relevant to the Municipality may be omitted.

By Order and in the name of the Governor of Karnataka

C.R. RAVINDRA

Under Secretary to Government, Urban Development Department

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